DOCUMENT RESUME

ED 137 485 UD 016 909

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TITLE Resource Allocation in A Decentralized School System: the 1976-1977 Allocation Formulae. Policy Paper No. 5.
INSTITUTION New York City Board of Education, Brooklyn, N.Y. Office of the Deputy Chancellor.
PUB DATE 30 Jun 76
NOTE 182p.

EDRS PRICE MF-$0.83 HC-$10.03 Plus Postage.
DESCRIPTORS *Charts; Fiscal Capacity; *Graphs; *Resource Allocations; Resources; *School Districts; *School District Spending; Tables (Data)
IDENTIFIERS *New York (New York)

ABSTRACT

This paper presents the 1976-1977 allocation of monies by the New York City Board of Education to New York City's thirty-two decentralized community school districts. It is organized around five modules. Each module consists of a grouping of functional activities for which separate allocation formulae are utilized. The modules cover the following areas: (1) community school boards and district administration, (2) instructional services, (3) continuing education and extended use of school buildings, (4) furniture, supplies, equipment, textbooks, and library books, and (5) furniture and equipment. The funds in these modules are distributed to the thirty-two community school districts by formulae, and in fiscal year 1976-1977 the monies allocated to these modules represented nearly two-thirds of each school district's total budget allocation. Charts, graphs, tables, and step-by step examples are used throughout the paper to explain and simplify this complicated budget distribution description. (Author/AM)

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# RESOURCE ALLOCATION IN A DECENTRALIZED SCHOOL SYSTEM: THE 1976-1977 ALLOCATION FORMULAE

POLICY PAPER NO. 5

JUNE 30, 1976

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BERNARD R. GIFFORD, DEPUTY CHANCELLOR

# RESOURCE ALLOCATION IN A DECENTRALIZED SCHOOL SYSTEM: THE 1976-1977 ALLOCATION FORMULAE

POLICY PAPER NO. 5

# Preface

This Policy Paper presents the 1976-1977 allocation of monies to the City's thirty-two decentralized community school districts. The allocation formulae for 1976-1977 continue the reforms started in 1974-1975. Technical changes have been made so that the allocations are consistent with the realities of the budget cuts.

- The allocation for basic instructional services is based on the October 1976 register (Chapter V).
- A mid-year adjustment for the 2% limit on hold-harmless will be made in the allocations for basic instructional services (Chapter V).
- Teacher workload factors are set at maximum levels consistent with a shortened instructional day (Chapter IV).
- Average teacher salaries are computed for an adjusted base number of teachers (Chapter V).
- The Furniture and Equipment Procurement formula has been revised and is based on the workload weighted register (Chapter X).

Every effort has been made to explain and simplify the sometimes complicated analyses by the generous use of charts, graphs, tables, and step-by-step examples. We would like to know if we have succeeded in explaining the allocation formulae because they are the most powerful policy instrument the Board of Education has for providing equal educational opportunity for all youth.

Marshall Goldman and Dr. Ronald K.H. Choy join me as junior authors of this report, although I accept fully the responsibility for any errors of fact or judgment. We received able assistance from Antoine Ector, Miriam Newman and the staff of the Office of District Systems Planning and Program Analysis, and Leonard Hellenbrand of the Office of Budget Operations and Review, who contributed Chapter VIII. The charts and graphs were executed by Jacqueline Wong. The text and tables were prepared by Carol Young and Madeline Romero.

BERNARD R. GIFFORD, Deputy Chancellor

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## I. DEFINING EQUAL EDUCATIONAL OPPORTUNITY: A BIT OF PHILOSOPHY

In developing "objective formulae" for allocating funds to the thirty-two community school districts, the New York City Board of Education must follow federal, state, and city laws that prohibit discrimination against any student, regardless of sex, race, ethnicity, or place of residency. In short, the "objective formulae" adopted by the Board to allocate monies to the thirty-two community school districts must be consistent with the idea of "equal education opportunity for all youth."

However, "equal educational opportunity" can be defined in a variety of ways. There are three measures that can be used to define "equal educational opportunity:" dollars, resources, and outcomes. We will explore the allocation strategies that appear to be consistent with each definition. This exploration will help us to lay a foundation for discussing the merits and shortcomings of the "objective formulae" used to allocate resources to the thirty-two community school districts.

### 1. INPUT EQUALIZATION

The allocation formulae that give equal dollars per pupil follow an input equalization strategy. There is no conceptual problem in defining what is meant by an equal input of dollars. All that is needed to verify equality is proper accounting. An equal dollar input strategy would result in simplified allocation formulae and would also minimize the influence of non-objective criteria in establishing allocation formulae.

However, an equal dollar per pupil strategy would be consistent with "equal educational opportunity" only if equal dollars could purchase equal services in every community school district in the city. This, as we shall find out, is not the case.

2. RESOURCE EQUALIZATION

An allocation strategy that attempts to compensate for differences in the purchasing power of the educational dollar among the thirty-two districts is a resource equalization strategy. The term "resources" means the value of all human and non-human inputs into education -- services of teachers, administrators, and support staff; materials and supplies, types of facilities; and so forth.

In order to insure "equal education opportunity" each district would have to be given enough money to purchase the same mix or "package" of resources per pupil.

- The problem is that equal dollars do not buy equal resources everywhere.

For a variety of reasons, (e.g., differences in teacher salaries and in required pupil-teacher ratios) districts vary both in ease of access to resources and in the prices they must pay for resources of given quality and quantity. Since input costs are variable, districts cannot be said to be providing equal programs or equal educational opportunity when their levels of spending are the same.

- A resource equalization strategy requires that dollars be allocated unequally to compensate for interdistrict variations in cost.

This means that cost levels in each district must be measured in such a way that the necessary adjustments in purchasing power per dollar can be computed.

3. OUTCOME EQUALIZATION

Allocation formulae based on an educational outcome equalization strategy is a relatively new idea. It can be considered a by-product of studies, such as the Coleman Report, showing the importance of non-school factors, including racial discrimination and socioeconomic status, in determining educational results. From these studies it is clear that even if resources were distributed with perfect equality and all districts were equally well managed there would still be wide disparities in pupil achievement because of differences in their pupil populations.

- To bring achievement in all districts up to an agreed-upon standard (equal educational outcome), it would be necessary to allocate resources to compensate for differences in the difficulty of educating diverse pupil populations.

Stated differently, it would be necessary to allocate resources in proportion to "educational need," where "need" refers to the amount of resources per pupil, relative to the amount required in an "average" district, to produce a given level of educational achievement. Both relative need and relative cost would have to be considered in distributing funds to districts. The special needs (Module 2B) allocation formulae are based on relative educational need. The allocation formulae that distribute funds for basic instructional services (Module 2A) include relative cost considerations.

## II. UNIT OF APPROPRIATION 30

Funds earmarked in the Mayor's expense budget for community school districts are placed in Unit of Appropriation 30. The Board of Education of the City of New York has established modules that subdivide "Program 30". Each module is a grouping of functional activites for which separate allocation formulae are utilized. The modules are:

1. Community School Boards and District Administration
2. Instructional Services
3. Continuing Education and Extended Use of School Buildings
4. New York State Textbook Law Funds and Funds for Capital Note Items
5. Special Purpose Funds and Special Purpose Reserve
6. Fringe Benefits
7. Furniture and Equipment Procurement

These modules are described in more detail in Table II-1 and Appendix A.

This Poilcy Paper focuses on Modules 1, 2, 3, 4B, and 7. The funds in these modules are distributed to the thirty-two community school districts by formulae, and in fiscal year 1976-1977 the $669,223,398 in these modules represent nearly two-thirds of a district's total allocation. Program 30 appropriations by module for fiscal year 1976-1977 are tabulated in Table II-2 and illustrated in Figure II-1. Fiscal years 1975-1976 and 1976-1977 are compared in Table II-3. District allocations from Modules 1, 2, 3, 4B, and 7 are listed in Table II-4.

Table II-1

PROGRAM 30 MODULES

| MODULE | FUNCTION AND COMPONENTS |
|---|---|
| 1 | COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION - Includes salaries of Executive Assistant to Community School Board, District Superintendent, District Supervising Attendance Officer, District Business Officer, Supervisor of Guidance, Curriculum Supervisors, et al. |
| 2 | INSTRUCTIONAL SERVICES - Includes salaries of Elementary and Junior High School Teachers, Principals, Guidance Counselors, School Secretaries, School Aides, et al. Also includes replacement for occasional absences and medical leaves, postage and communications services, promotional and salary differentials, and intra-district awards. |
| 3 | CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS - Includes personnel costs of running community and recreation centers, day camps, summer swimming pools, after school center, etc. |
| 4A | NEW YORK STATE TEXTBOOK LAW FUNDS - Funds in the amount of $10.00 per capita for pupils in grades K-9 are provided by State. |
| 4B | FUNDS FOR CAPITAL NOTE ITEMS - Includes funds for furniture, supplies, equipment, textbooks, and library books financed by the issuance of capital notes by the City of New York. |
| 5A | SPECIAL PURPOSE FUNDS - Includes funds for school lunch, repair and maintenance, borough-wide music, citywide awards, leases for space, and school safety. |
| 5B | SPECIAL PURPOSE RESERVE - Includes funds for leaves in lieu of sabbaticals, replacements for sabbatical and terminal leaves, register increases, salaries of properly excessed personnel, preparation period coverage for special education classes, overhead costs for educational parks, and integration programs, one-time other than personal service costs for new schools, replacement of instructional equipment losses due to theft and vandalism, bilingual education, legal counsel, moving costs, extended use of school buildings for district offices, salaries of properly suspended personnel, and replacements for long term medical absences. |
| 6 | FRINGE BENEFITS - Includes funds earmarked for social security, health, welfare, pension, and other benefits for district personnel. |
| 7 | FURNITURE AND EQUIPMENT PROCUREMENT - Includes capital funds for furniture and equipment. |

Table II-2

UNIT OF APPROPRIATION 30 BY MODULE

FISCAL YEAR 1976-1977

| Module | Function | ALLOCATION | | | Percent Of Total |
|---|---|---|---|---|---|
| | | Tax Levy | State Aid Special Needs | Total | |
| 1 | Community School Boards and District Administration | $ 15,018,812 | $ -- | $ 15,018,812 | 1.36% |
| 2 | Instructional Services | 605,866,529 | 37,727,838 | 643,594,367 | 58.18 |
| 2A | Basic Instruction* | (585,670,874) | (--) | (585,670,874) | (52.94) |
| 2B | Special Needs* | ( 20,195,655) | (37,727,838) | ( 57,923,493) | ( 5.24) |
| 3A | Continuing Education | 3,925,496 | -- | 3,925,496 | 0.35 |
| 3B | Extended Use of School Buildings | 2,446,330 | -- | 2,446,330 | 0.22 |
| 4A | New York State Textbook Law** | 7,476,000 | -- | 7,476,000 | 0.68 |
| 4B | Funds for Capital Note Items | 3,103,393 | -- | 3,103,393 | 0.28 |
| 5A | Special Purpose Funds | 113,667,968 | -- | 113,667,968 | 10.27 |
| 5B | Special Purpose Reserve | 29,036,866 | -- | 29,036,866 | 2.62 |
| 6 | Fringe Benefits | 286,873,724 | -- | 286,873,724 | 25.94 |
| 7 | Furniture and Equipment | 1,135,000 | -- | 1,135,000 | 0.10 |
| | TOTAL | $1,068,550,118 | $ 37,727,838 | $1,106,277,956 | 100.00% |

*Module 2A and 2B amounts in parentheses sum to the Module 2 amounts.
**Subject to change depending upon K-9 registration as of September 30, 1976.

Figure II-1

PROGRAM 30

FISCAL YEAR 1976-1977

$ 1,106,277,956

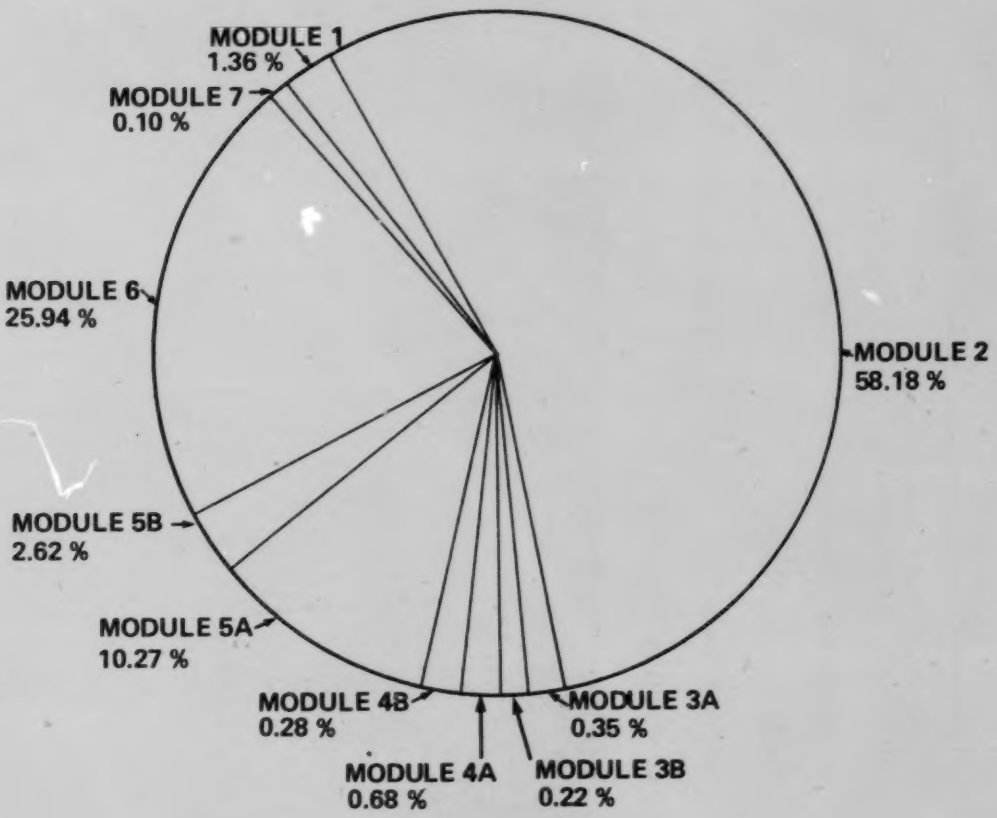

Table II-3

COMPARISION OF UNIT OF APPROPRIATION 30 BY MODULE

FISCAL YEARS 1975-1976 AND 1976-1977

| MODULE | FUNCTION | UNIT OF APPROPRIATION 1975-1976** | UNIT OF APPROPRIATION 1976-1977 | CHANGE AMOUNT | CHANGE PERCENT |
|---|---|---|---|---|---|
| 1 | Community School Boards and District Administration | $ 15,705,305 | $ 15,018,812 | $- 686,493 | - 4.37% |
| 2 | Instructional Services | 672,509,055 | 643,594,367 | -29,014,688 | - 4.31 |
| 2A | Basic Instruction* | (612,074,240) | (585,670,874) | (-26,403,366) | (- 4.31) |
| 2B | Special Needs* | ( 60,534,815) | ( 57,923,493) | (- 2,611,322) | (- 4.31) |
| 3A | Continuing Education | 7,434,889 | 3,925,496 | 3,509,393 | -47.20 |
| 3B | Extended Use School Buildings | 3,057,744 | 2,446,330 | - 611,414 | -20.00 |
| 4A | New York State Textbook Law | 7,628,000 | 7,476,000 | - 152,000 | - 1.99 |
| 4B | Funds for Capital Note Items | 6,870,878 | 3,103,393 | - 3,767,485 | -54.83 |
| 5A | Special Purpose Funds | 108,280,031 | 113,667,968 | - 5,387,937 | 4.98 |
| 5B | Special Purpose Reserve | 36,164,517 | 29,036,866 | - 7,127,651 | - 6.58 |
| 6 | Fringe Benefits | 282,281,101 | 286,873,724 | 4,592,623 | 1.63 |
| 7 | Furniture and Equipment | 1,135,000 | 1,135,000 | 0 | 0.0 |
| TOTAL | | $1,141,166,520 | $1,106,277,956 | $-34,888,564 | - 3.06% |

*Module 2A and 2B amounts in brackets sum to the Module 2 amounts.
**Distribution among modules at the beginning of the year (see Policy Paper No. 4, p.5). The mid-year $9.6 million cut allocated from Module 3 is not included.

Table II-4

DISTRICT ALLOCATION BY FORMULAE, FISCAL YEAR 1976-1977

| DISTRICT | MODULE 1 ALLOCATION | MODULE 2 ALLOCATION | MODULE 3 ALLOCATION | MODULE 4B ALLOCATION | MODULE 7 ALLOCATION | TOTAL FORMULAE ALLOCATION |
|---|---|---|---|---|---|---|
| 1 | $ 392,227 | $ 12,447,660 | $ 122,099 | $ 59,172 | $ 21,641 | $ 13,042,799 |
| 2 | 444,622 | 17,601,346 | 209,592 | 85,073 | 31,113 | 18,371,746 |
| 3 | 414,455 | 14,769,555 | 155,890 | 69,800 | 25,528 | 15,435,228 |
| 4 | 407,827 | 14,515,195 | 141,665 | 67,035 | 24,517 | 15,156,239 |
| 5 | 418,682 | 15,214,807 | 144,382 | 73,239 | 26,786 | 15,877,896 |
| 6 | 432,537 | 16,783,278 | 162,577 | 78,276 | 28,628 | 17,485,296 |
| 7 | 453,905 | 18,530,945 | 188,948 | 91,996 | 33,646 | 19,299,440 |
| 8 | 503,604 | 24,508,858 | 239,195 | 119,946 | 43,868 | 25,415,471 |
| 9 | 574,295 | 31,284,762 | 302,155 | 153,067 | 55,981 | 32,370,260 |
| 10 | 527,832 | 26,982,224 | 263,158 | 127,586 | 46,662 | 27,947,462 |
| 11 | 480,500 | 21,144,936 | 220,389 | 102,505 | 37,489 | 21,985,819 |
| 12 | 469,464 | 20,184,416 | 196,960 | 99,706 | 36,465 | 20,987,011 |
| 13 | 446,924 | 17,987,970 | 177,557 | 86,189 | 31,522 | 18,730,162 |
| 14 | 472,421 | 21,667,822 | 220,603 | 102,220 | 37,385 | 22,500,451 |
| 15 | 475,567 | 21,345,407 | 235,418 | 102,332 | 37,426 | 22,196,150 |
| 16 | 406,335 | 13,241,174 | 141,547 | 64,883 | 23,729 | 13,877,668 |
| 17 | 495,985 | 23,484,926 | 208,007 | 112,906 | 41,293 | 24,343,117 |
| 18 | 441,337 | 17,072,743 | 151,377 | 83,667 | 30,599 | 17,779,723 |
| 19 | 500,958 | 24,442,484 | 226,077 | 115,163 | 42,118 | 25,326,800 |
| 20 | 486,325 | 20,911,234 | 238,814 | 103,314 | 37,785 | 21,777,472 |
| 21 | 482,237 | 20,636,190 | 205,300 | 101,666 | 37,182 | 21,462,575 |
| 22 | 486,792 | 20,780,896 | 206,714 | 100,784 | 36,860 | 21,612,046 |
| 23 | 417,077 | 15,108,498 | 142,672 | 72,161 | 26,391 | 15,766,799 |
| 24 | 491,724 | 21,355,149 | 218,987 | 104,080 | 38,065 | 22,208,005 |
| 25 | 475,469 | 19,434,838 | 196,072 | 95,578 | 34,955 | 20,236,912 |
| 26 | 413,070 | 12,896,489 | 120,458 | 65,349 | 23,900 | 13,519,266 |
| 27 | 520,417 | 25,387,637 | 249,913 | 118,683 | 43,406 | 26,320,056 |
| 28 | 472,192 | 20,330,220 | 192,547 | 96,382 | 35,250 | 21,126,591 |
| 29 | 489,594 | 22,375,596 | 210,315 | 106,364 | 38,900 | 23,220,769 |
| 30 | 476,321 | 20,646,432 | 211,022 | 97,934 | 35,817 | 21,467,526 |
| 31 | 602,995 | 32,928,850 | 312,128 | 160,259 | 58,612 | 34,062,844 |
| 32 | 445,122 | 17,591,830 | 159,288 | 86,078 | 31,481 | 18,313,799 |
| TL | $15,018,812 | $643,594,367 | $6,371,826 | $3,103,393 | $1,135,000 | $669,223,398 |



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## III. MODULE 1: COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

Module I funds are designed for Community School Boards and District Administration to support administrative and supervisory activities. The objective formulae allocate Module I funds to the districts in two streams:

- An equal amount to each district that reflects the "fixed cost" nature of some overhead activities.
  - For example, all districts have a Community School Board and a District Superintendent.
- An amount proportional to the "size" of a district that reflects the "variable cost" nature of some overhead activities.
  - For example, extra office help to handle administrative workloads.

The allocation procedure is illustrated in Figure III-1.

### 1. DIVISION OF MODULE I

The first step is to separate the total Module I amount, $15,018,812 in fiscal year 1976-1977, into its fixed and variable parts (Figure III-2).

- 60% or $9,011,296 of Module I is for fixed cost allocation.
- The remaining $6,007,516 of Module I is for variable cost allocation.

### 2. ALLOCATION FOR FIXED COST

The amount that each district receives as its equal share, fixed cost allocation is computed as follows (Figure III-3):

Figure III-1

# ALLOCATING MODULE 1 MONIES

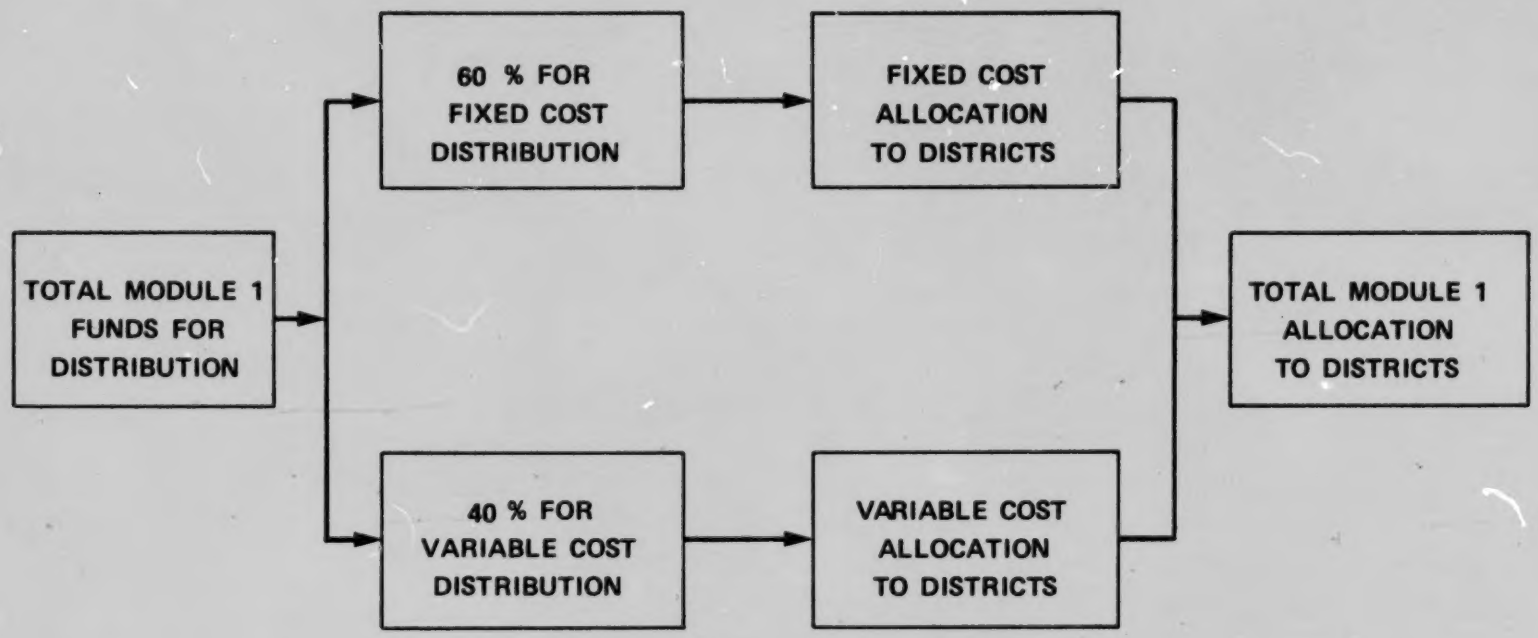
TOTAL MODULE 1 FUNDS FOR DISTRIBUTION
60 % FOR FIXED COST DISTRIBUTION
40 % FOR VARIABLE COST DISTRIBUTION
FIXED COST ALLOCATION TO DISTRICTS
VARIABLE COST ALLOCATION TO DISTRICTS
TOTAL MODULE 1 ALLOCATION TO DISTRICTS

Figure III-2

# MODULE 1
# COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION
## FISCAL YEAR 1976-1977
## $ 15,018,812

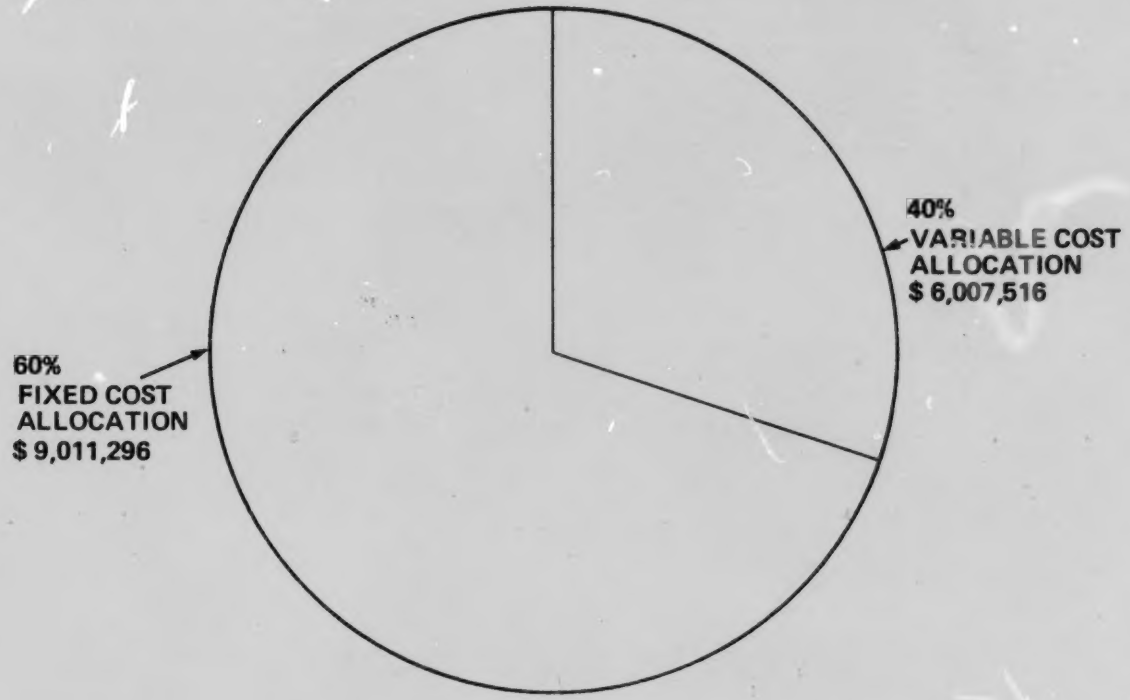

Figure III-3

# COMPUTING THE MODULE 1 ALLOCATION

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | MODULE 1 AMOUNT FOR FIXED COST | ÷ | NUMBER OF COMMUNITY SCHOOL DISTRICTS | = | FIXED COST ALLOCATION PER DISTRICT |
| | $ 9,011,296 | | 32 | | $ 281,603 |
| STEP 2 | MODULE 1 AMOUNT FOR VARIABLE COST | ÷ | CITYWIDE ADJUSTED REGISTER | = | CITYWIDE VARIABLE COST PER CAPITA AMOUNT |
| | $ 6,007,516 | | 733,237 | | $ 8.193144 |
| STEP 3 | CITYWIDE VARIABLE COST PER CAPITA AMOUNT | X | DISTRICT d ADJUSTED REGISTER | = | DISTRICT d VARIABLE COST ALLOCATION |
| E.G., DIST. 27 | $ 8.193144 | X | 29,148 | = | $ 238,814 |
| STEP 4 | FIXED COST ALLOCATION PER DISTRICT | + | DISTRICT d VARIABLE COST ALLOCATION | = | DISTRICT d MODULE 1 ALLOCATION |
| E.G., DIST. 27 | $ 281,603 | + | $ 238,814 | = | $ 520,417 |

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MODULE I FIXED COST PER DISTRICT ALLOCATION = MODULE I AMOUNT FOR FIXED COST / TOTAL NUMBER OF COMMUNITY SCHOOL DISTRICTS

- For fiscal year 1976-1977, each district receives $281,603:

FIXED COST PER DISTRICT ALLOCATION = $9,011,296 / 32 DISTRICTS

= $281,603 PER DISTRICT

3. ALLOCATION FOR VARIABLE COST

The "size" of a district is measured by the number of students shown on the October 31, 1975, adjusted registers.* A per capita amount is computed, and a district receives that amount for each student.

CITYWIDE VARIABLE COST PER CAPITA AMOUNT = MODULE I AMOUNT FOR VARIABLE COST / TOTAL CITYWIDE ADJUSTED REGISTER

- For fiscal year 1976-1977, the per capita amount is about $8.19 per student:

CITYWIDE VARIABLE COST PER CAPITA AMOUNT = $6,007,516 / 733,237 STUDENTS

= $8.193144 PER STUDENT

*See Appendix B.

The variable cost allocation each district receives is proportional to its adjusted register:

| DISTRICT d VARIABLE COST ALLOCATION | = | CITYWIDE VARIABLE COST PER CAPITA AMOUNT | X | DISTRICT d ADJUSTED REGISTER |
|---|---|---|---|---|

- For example, let us take District 27, which has 29,148 students. Its variable cost allocation is $238,814:

DISTRICT 27 VARIABLE COST ALLOCATION = $8.193144 X 29,148

= $238,814

4. DISTRICT ALLOCATION FOR MODULE I

The total Module I allocation each district receives is the sum of its fixed and variable cost allocations:

| DISTRICT d MODULE I ALLOCATION | = | FIXED COST PER DISTRICT ALLOCATION | + | DISTRICT d VARIABLE COST ALLOCATION |
|---|---|---|---|---|

To continue with our example, District 27 receives $520,417:

DISTRICT 27 MODULE I ALLOCATION = $281,603 + $238,814

= $520,417

Table III-I tabulates the Module I allocations to the thirty-two community school districts.

TABLE III-1

MODULE I

COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | TOTAL REGISTER | FIXED COST ALLOCATION | VARIABLE COST ALLOCATION | TOTAL ALLOCATION |
|---|---|---|---|---|
| 1 | 13,502 | $ 281,603 | $ 110,624 | $ 392,227 |
| 2 | 19,897 | 281,603 | 163,019 | 444,622 |
| 3 | 16,215 | 281,603 | 132,852 | 414,455 |
| 4 | 15,406 | 281,603 | 126,224 | 407,827 |
| 5 | 16,731 | 281,603 | 137,079 | 418,682 |
| 6 | 18,422 | 281,603 | 150,934 | 432,537 |
| 7 | 21,030 | 281,603 | 172,302 | 453,905 |
| 8 | 27,096 | 281,603 | 222,001 | 503,604 |
| 9 | 35,724 | 281,603 | 292,692 | 574,295 |
| 10 | 30,053 | 281,603 | 246,229 | 527,832 |
| 11 | 24,276 | 281,603 | 198,897 | 480,500 |
| 12 | 22,929 | 281,603 | 187,861 | 469,464 |
| 13 | 20,178 | 281,603 | 165,321 | 446,924 |
| 14 | 23,290 | 281,603 | 190,818 | 472,421 |
| 15 | 23,674 | 281,603 | 193,964 | 475,567 |
| 16 | 15,224 | 281,603 | 124,732 | 406,335 |
| 17 | 26,166 | 281,603 | 214,382 | 495,985 |
| 18 | 19,496 | 281,603 | 159,734 | 441,337 |
| 19 | 26,773 | 281,603 | 219,355 | 500,958 |
| 20 | 24,987 | 281,603 | 204,722 | 486,325 |
| 21 | 24,488 | 281,603 | 200,634 | 482,237 |
| 22 | 25,044 | 281,603 | 205,189 | 486,792 |
| 23 | 16,535 | 281,603 | 135,474 | 417,077 |
| 24 | 25,646 | 281,603 | 210,121 | 491,724 |
| 25 | 23,662 | 281,603 | 193,866 | 475,469 |
| 26 | 16,046 | 281,603 | 131,467 | 413,070 |
| 27 | 29,148 | 281,603 | 238,814 | 520,417 |
| 28 | 23,262 | 281,603 | 190,589 | 472,192 |
| 29 | 25,386 | 281,603 | 207,991 | 489,594 |
| 30 | 23,766 | 281,603 | 194,718 | 476,321 |
| 31 | 39,227 | 281,603 | 321,392 | 602,995 |
| 32 | 19,958 | 281,603 | 163,519 | 445,122 |
| TOTAL | 733,237 | $ 9,011,296 | $6,007,516 | $15,018,812 |

## IV. IMPACT OF WORKLOAD FACTORS ON TEACHER RESOURCE ALLOCATION

In developing allocation formulae it is essential to establish workload factors for classroom teachers in kindergarten, elementary schools, and junior high schools. These workload factors impose conditions on resource allocation decision making. The objective formulae we develop to distribute monies placed in Module 2A for basic instructional services identify the resources required to meet the following classroom workload factors:

- Class size limits.
- Teaching, preparation, and administrative period assignments.

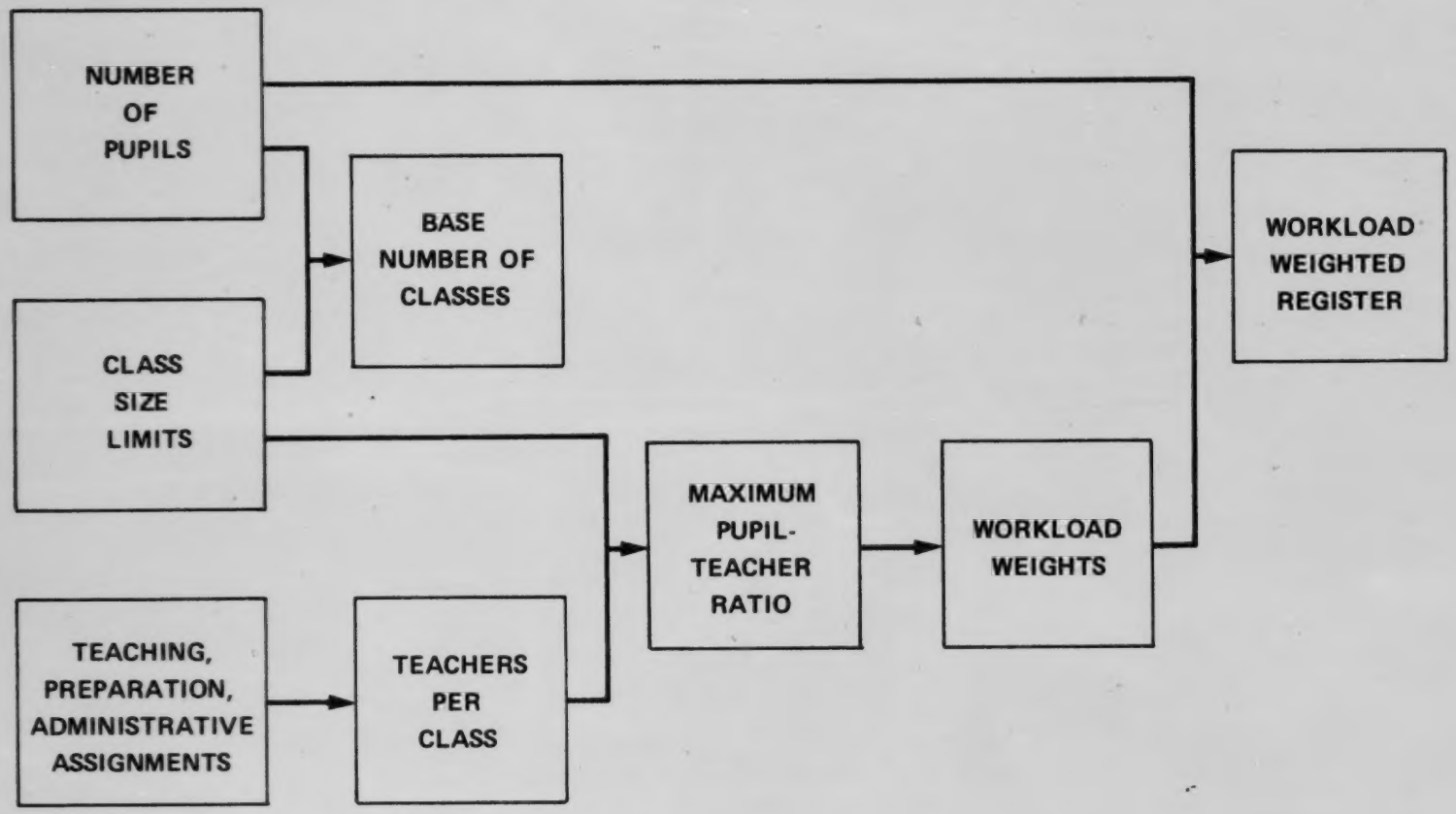
Workload factors differ for kindergarten, elementary schools and junior high schools. They also differ for Title I and Non-Title I schools* at each level. Title I schools receive more teacher resources per pupil than Non-Title I schools.

In this chapter, we show how the workload factors determine the number of classes a district must have, the number of teachers needed for each class, and what the pupil-teacher ratio must be. Pupil-teacher ratios measure the teacher resources required by the district's students. They are the building blocks for developing a district's workload weighted register, a register that weights pupils by their teacher resource requirements. Figure IV-1 illustrates the procedure we will follow.

*A school receives a "Title I" designation when 42.64% or more of its enrollment is made up of students from low income families.

Figure IV-1

# DEVELOPING THE WORKLOAD WEIGHTED REGISTER



I. CLASS SIZE LIMITS

The size of regular classes must be below the following limits:*

(Figure IV-2)

- Kindergarten: 50 pupils per class. Kindergarten is a half a day program. A "class" is made up of 25 children in the morning and 25 in the afternoon.
- Elementary school: 32 pupils per class.
- Junior high school
  - Title I school: 30 pupils per class.
  - Non-Title I school: 33 pupils per class.

The base number of classes of full-time equivalent students is given by the following relationship:

$$\text{DISTRICT d BASE NUMBER OF CLASSES} = \frac{\text{DISTRICT d NUMBER OF PUPILS IN REGISTER}}{\text{MAXIMUM CLASS SIZE}}$$

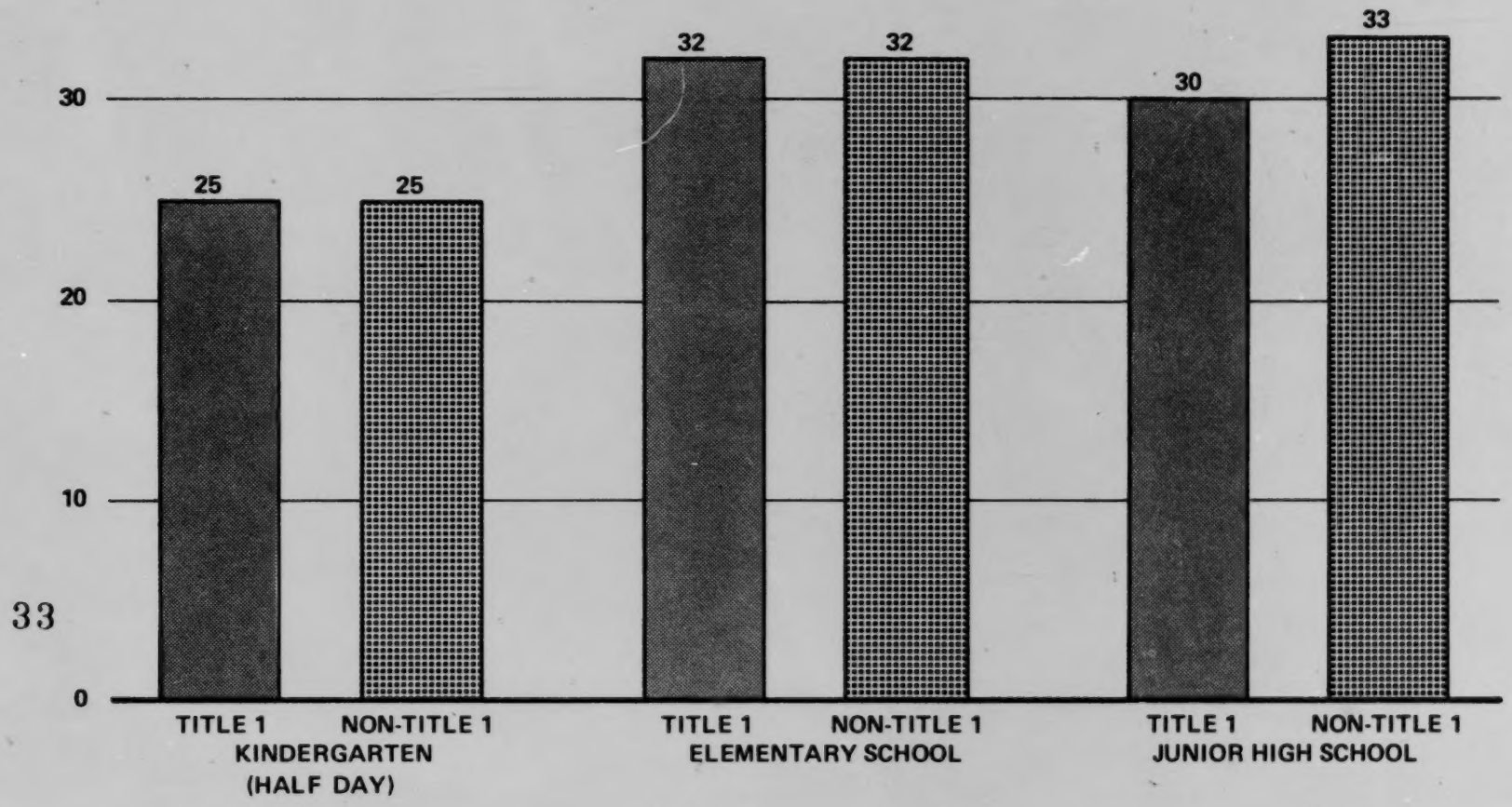
*An acceptable reason for exceeding the maximum class size limitations listed above may be any of the following:

- There is no space available to permit scheduling any additional class or classes in order to reduce class size.
- Conforming to the class size objective would result in placing additional classes on short time schedule.
- Conforming to the class size objective would result in organizing half-classes.
- A class larger than the maximum is necessary or desirable in order to provide for specialized or experimental instruction, for IGC instruction, or for placing pupils in a subject class of which there is only one on a grade.

In the event that it is necessary to assign a teacher to a class that exceeds the maximum size listed above, the principal shall stipulate the reason in writing to the teacher and to the Chancellor.

Figure IV-2

## MAXIMUM CLASS SIZE LIMITS



- For example, District 27 has a base of 879 classes. the calculations are shown below.

DISTRICT 27 BASE NUMBER OF CLASSES

| LEVEL | TITLE I STATUS | PROJECTED REGISTER* | MAXIMUM CLASS SIZE | BASE NUMBER OF CLASSES |
|---|---|---|---|---|
| Kindergarten | Title I | 1,265 | 50 | 25 |
| Kindergarten | Non-Title I | 2,010 | 50 | 40 |
| Elementary | Title I | 8,710 | 32 | 272 |
| Elementary | Non-Title I | 9,590 | 32 | 300 |
| Junior High | Title I | 2,410 | 30 | 80 |
| Junior High | Non-Title I | 5,340 | 33 | 162 |
| TOTAL | | 29,325 | -- | 879 |

The base number of classes for all districts is shown in Table IV-1.

2. TEACHERS PER CLASS

Since at least one teacher must be assigned to each class, the number of teachers required cannot be less than the base number of classes. We will show that more than one teacher is required per class.

*The register used for the 1976-1977 fiscal year is a projected October 31, 1976, register. This register is developed in Appendix C.

Table IV-1
BASE NUMBER OF CLASSES, FISCAL YEAR 1976-1977

| DISTRICT | KINDERGARTEN | | | ELEMENTARY | | | JUNIOR HIGH | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | TITLE I | NON-TITLE I | TOTAL | TITLE I | NON-TITLE I | TOTAL | TITLE I | NON-TITLE I | TOTAL | TOTAL |
| 1 | 18 | 0 | 18 | 247 | 0 | 247 | 133 | 0 | 133 | 398 |
| 2 | 19 | 11 | 30 | 233 | 139 | 372 | 126 | 62 | 188 | 590 |
| 3 | 23 | 0 | 23 | 318 | 0 | 318 | 144 | 0 | 144 | 485 |
| 4 | 18 | 0 | 18 | 309 | 0 | 309 | 150 | 0 | 150 | 477 |
| 5 | 24 | 0 | 24 | 300 | 0 | 300 | 170 | 0 | 170 | 494 |
| 6 | 31 | 5 | 36 | 340 | 52 | 392 | 155 | 6 | 161 | 589 |
| 7 | 28 | 0 | 28 | 364 | 0 | 364 | 205 | 0 | 205 | 597 |
| 8 | 42 | 8 | 50 | 372 | 45 | 417 | 301 | 28 | 329 | 796 |
| 9 | 60 | 0 | 60 | 726 | 6 | 732 | 329 | 0 | 329 | 1,121 |
| 10 | 41 | 19 | 60 | 448 | 144 | 592 | 226 | 49 | 275 | 927 |
| 11 | 9 | 30 | 39 | 105 | 301 | 406 | 93 | 176 | 269 | 714 |
| 12 | 25 | 0 | 25 | 407 | 0 | 407 | 217 | 0 | 217 | 649 |
| 13 | 29 | 0 | 29 | 425 | 0 | 425 | 158 | 0 | 158 | 612 |
| 14 | 35 | 0 | 35 | 417 | 0 | 417 | 247 | 0 | 247 | 699 |
| 15 | 41 | 2 | 43 | 429 | 11 | 440 | 228 | 0 | 228 | 711 |
| 16 | 14 | 0 | 14 | 346 | 0 | 346 | 101 | 0 | 101 | 461 |
| 17 | 45 | 0 | 45 | 523 | 0 | 523 | 252 | 0 | 252 | 820 |
| 18 | 10 | 19 | 29 | 113 | 216 | 329 | 101 | 132 | 233 | 591 |
| 19 | 37 | 3 | 40 | 505 | 36 | 541 | 222 | 8 | 230 | 811 |
| 20 | 9 | 45 | 54 | 82 | 344 | 426 | 76 | 173 | 249 | 729 |
| 21 | 11 | 33 | 44 | 129 | 301 | 430 | 52 | 185 | 237 | 711 |
| 22 | 4 | 45 | 49 | 45 | 428 | 473 | 0 | 212 | 212 | 734 |
| 23 | 20 | 0 | 20 | 305 | 0 | 305 | 166 | 0 | 166 | 491 |
| 24 | 10 | 49 | 59 | 70 | 383 | 453 | 0 | 258 | 258 | 770 |
| 25 | 0 | 44 | 44 | 0 | 421 | 421 | 0 | 217 | 217 | 682 |
| 26 | 0 | 29 | 29 | 0 | 261 | 261 | 0 | 158 | 158 | 448 |
| 27 | 25 | 40 | 65 | 272 | 300 | 572 | 80 | 162 | 242 | 879 |
| 28 | 19 | 23 | 42 | 198 | 240 | 438 | 63 | 148 | 211 | 691 |
| 29 | 29 | 23 | 52 | 284 | 188 | 472 | 154 | 90 | 244 | 768 |
| 30 | 22 | 32 | 54 | 184 | 276 | 460 | 127 | 90 | 217 | 731 |
| 31 | 13 | 78 | 91 | 120 | 555 | 675 | 79 | 316 | 395 | 1,161 |
| 32 | 28 | 0 | 28 | 390 | 0 | 390 | 179 | 0 | 179 | 597 |
| TOTAL | 739 | 538 | 1,277 | 9,006 | 4,647 | 13,653 | 4,534 | 2,470 | 7,004 | 21,934 |

The teacher's workday is separated into teaching, preparation, and administrative periods.* The number of periods allowed varies by level and by Title I or Non-Title I status. When a teacher is taking a preparation or administrative period, another teacher must be assigned to

*Teaching, preparation and administrative periods for junior high school teachers are defined as follows:

- "Teaching periods" are those periods in which the teacher is actively involved with the pupil in the act of teaching, either as an individual or as a member of a teaching team, and has participated in planning the instruction to be conducted.
- "Preparation periods" are those periods during which the teacher is not assigned to a regularly programmed responsibility. Teachers are expected to utilize their professional preparation time in such manner as to enable them to further their professional work for the purpose of their greater classroom effectiveness.
- "Administrative periods" are those periods during which the teacher is programmed for regular activity other than teaching.

For kindergarten and elementary school teachers, the definition of preparation periods is significantly different:

- Preparation periods shall be used for unassigned professional work. Teachers are expected to utilize their professional preparation time in such manner as to enable them to further their professional work for the purpose of their greater classroom effectiveness. Preparation periods shall be used for professional, job-related work that may include but is not limited to preparing for classes, preparing teaching material, presenting or attending demonstration lessons, participating in teacher training, and conferencing with the principal, with other teachers, with guidance counselors or with parents.

The definition allows kindergarten and elementary teachers to be assigned to present "demonstration lessons," which in effect would convert preparation periods into teaching periods.

cover the class. Each class actually requires more than one teacher, and the number of teachers determined from class size limits must be adjusted upward to insure adequate class coverage. The calculations for kindergarten and elementary schools and for junior high schools are developed step by step in the following sections.

For the 1976-1977 school year, the instructional week (27.5 hours) for pupils in elementary and junior high schools will be shortened by two periods (1.5 hours), a 5% reduction.

- Two days a week, pupils will be dismissed one period (45 minutes) early.

During these two periods, teachers will be assigned preparation periods, and no classroom coverage is necessary.

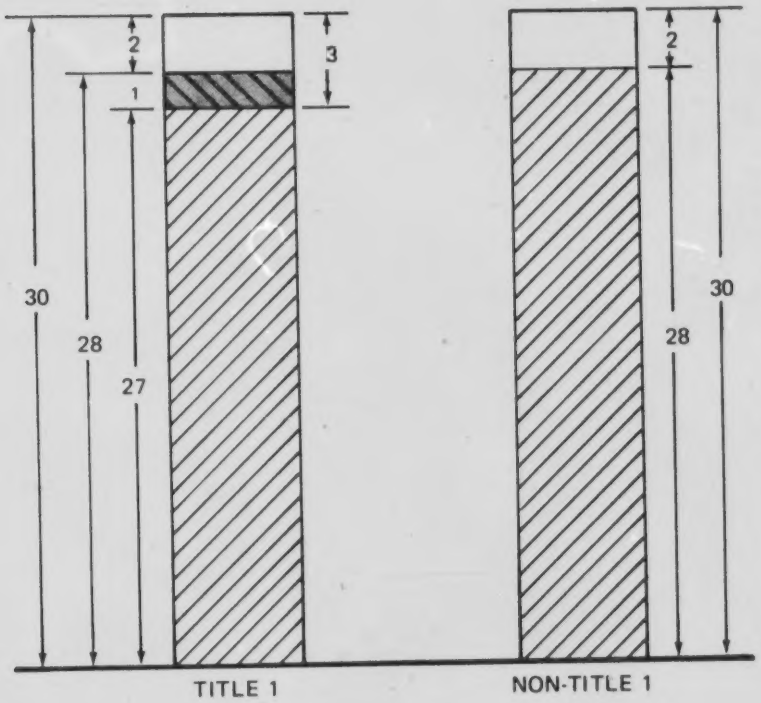
A. Kindergarten and Elementary Schools

Instruction time in kindergarten and elementary schools can be divided into the equivalent of 30 periods per week. All teachers in kindergarten and elementary schools have their week of 30 periods divided into teaching and preparation periods (Figure IV-3):

- Title I schools allow teachers to have the equivalent of 27 teaching and 3 preparation periods per week.
- Non-Title I schools allow teachers to have the equivalent of 28 teaching and 2 preparation periods per week.

Figure IV-3

**TEACHING AND PREPARATION PERIODS PER WEEK**
**KINDERGARTEN AND ELEMENTARY SCHOOL**




PREPARATION: NOT COVERED  PREPARATION: COVERED  TEACHING

Since pupils are in class 28 periods a week, these circumstances call for additional teachers, who are usually "cluster teachers," to cover classes when the "regular" teacher is engaged in preparation.* The proportion of the required additional cluster teacher is computed from the following expression:

$$\text{ADDITIONAL TEACHER PER CLASS} = \frac{\text{NUMBER OF INSTRUCTIONAL PERIODS REQUIRING COVERAGE}}{\text{NUMBER OF TEACHING PERIODS PER WEEK ASSIGNED TO A CLUSTER TEACHER}}$$

- For Title I schools, the additional proportion of a teacher per class is equal to 1/27 = 0.04.
- For Non-Title I schools, the additional proportion of a teacher per class is equal to 0/28 = 0.00.

The total number of teachers required per class is equal to one regular teacher plus an additional proportion of a cluster teacher (Figure IV-4).

- For Title I schools, the total number of teachers required per class is equal to 1 + 0.04 = 1.04.
- For Non-Title I schools, the total number of teachers required per class is equal to 1 + 0.00 = 1.00.

B. Junior High Schools

Students in junior high schools attend classes for 7 periods per day for three days a week and 6 periods per day for two days a week, or 33 periods per week. All teachers in junior high schools have their week of 35 periods divided into teaching periods, preparation periods, and administrative periods (Figure IV-5).

*The term "cluster teacher" refers to teaching personnel in elementary schools who are specially assigned to teaching classes in music, art, science, health education or the fundamental skills and who are not assigned to a homeroom class.

The cluster teacher's program can include thirty teaching periods per week. See "Appeal under the Teachers Agreement to the Chancellor of the UFT on behalf of teachers in District 6," January 12, 1976.

Figure IV-3

**TEACHING AND PREPARATION PERIODS PER WEEK**
**KINDERGARTEN AND ELEMENTARY SCHOOL**

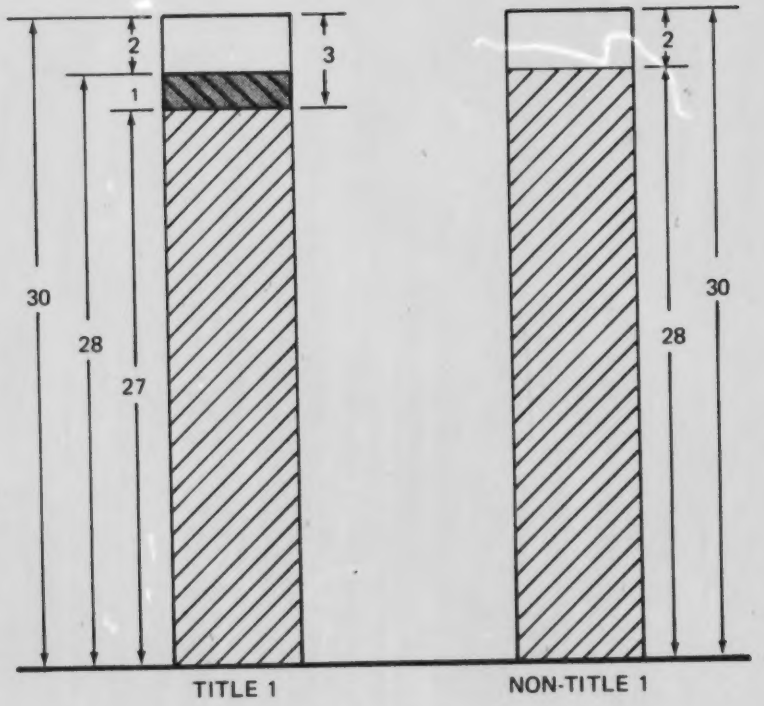


Figure IV-4

**TOTAL NUMBER OF TEACHERS PER CLASS**
**KINDERGARTEN AND ELEMENTARY SCHOOLS**

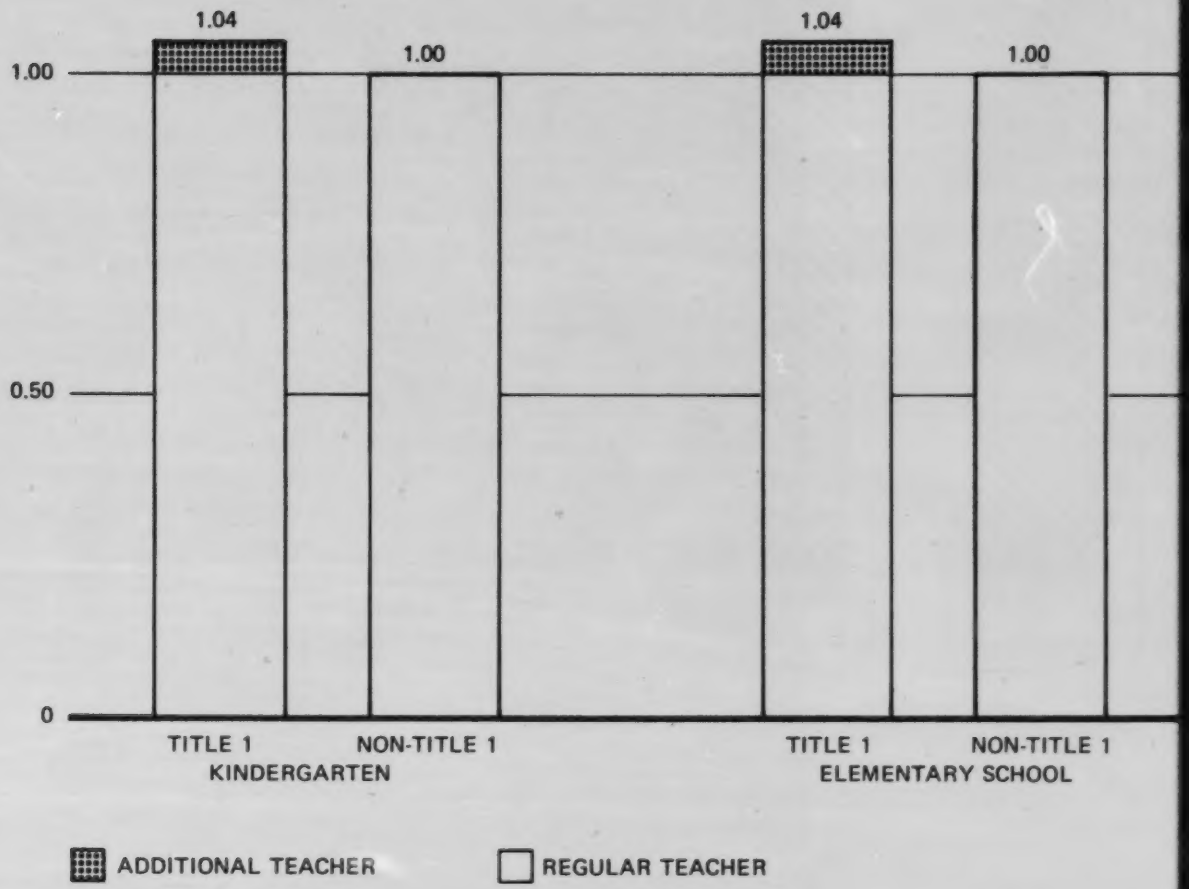
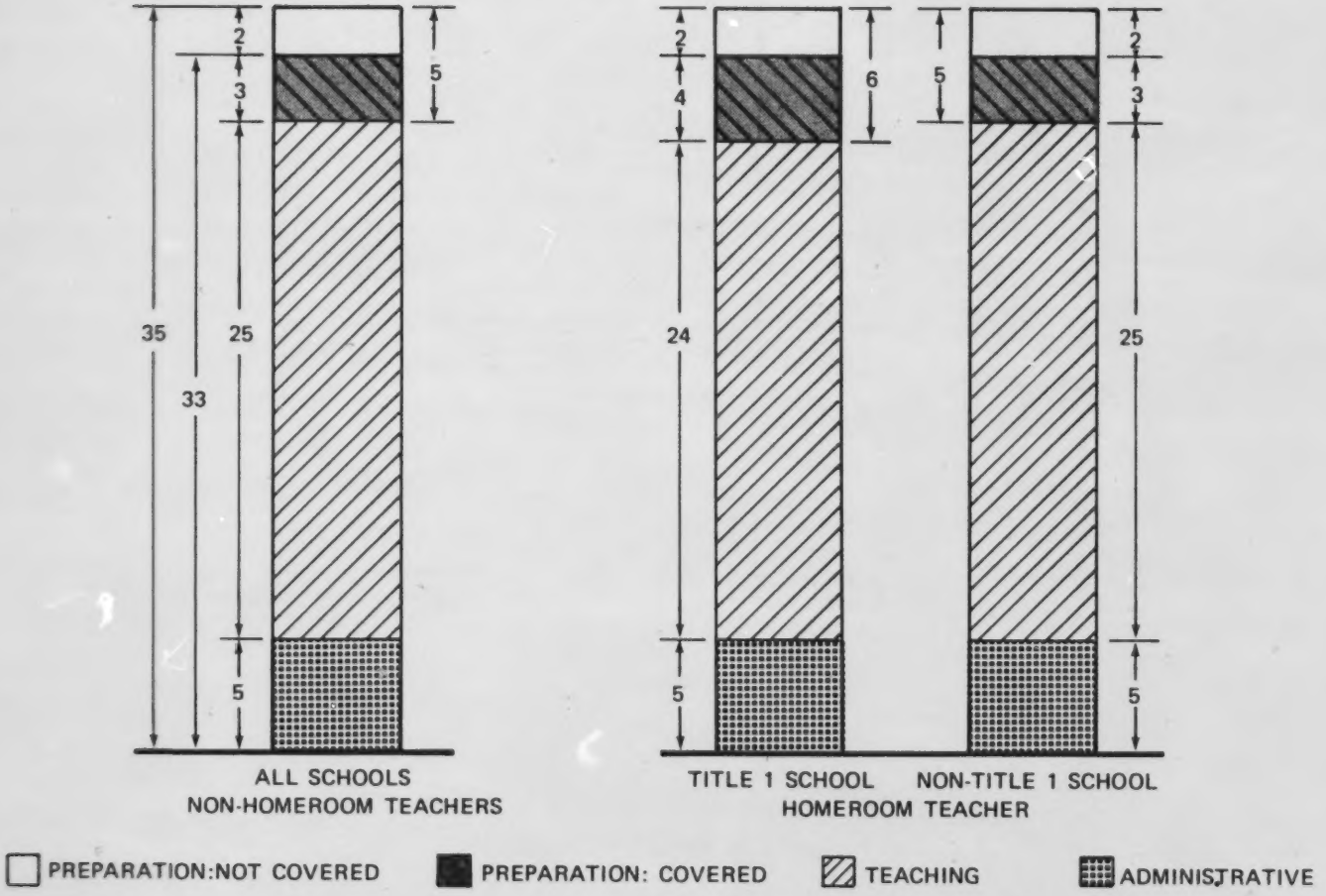


Figure IV-5

**TEACHING, PREPARATION AND ADMINISTRATIVE PERIODS PER WEEK JUNIOR HIGH SCHOOL**



- Title I schools allow homeroom teachers to have 24 teaching, 6 preparation, and 5 administrative periods per week.

- Non-Title I schools allow homeroom teachers to have 25 teaching, 5 preparation, and 5 administrative periods per week.

- All junior high schools allow non-homeroom teachers to have 25 teaching, 5 preparation, and 5 administrative periods per week.*

The proportion of an additional teacher needed to cover a class while the regular teacher is engaged in preparation or administrative activities is computed from the following expression:

$$\text{ADDITIONAL TEACHER PER CLASS} = \frac{\text{NUMBER OF INSTRUCTIONAL PERIODS REQUIRING COVERAGE WHEN ON PREPARATION} + \text{NUMBER OF INSTRUCTIONAL PERIODS REQUIRING COVERAGE WHEN ON ADMINISTRATIVE ASSIGNMENT}}{\text{NUMBER OF TEACHING PERIODS PER WEEK ASSIGNED TO NON-HOMEROOM TEACHERS}}$$

- For Title I schools, the proportion of an additional teacher per class is equal to (4+5)/25 = 9/25 = 0.36.

- For Non-Title I schools, the proportion of an additional teacher per class is equal to (3+5)/25 = 8/25 = 0.32.

The total number of teachers required per class is equal to one regular teacher plus a proportion of an additional preparation teacher (Figure IV-6).

- For Title I schools, the total number of teachers required per class is equal to 1 + 0.36 = 1.36.

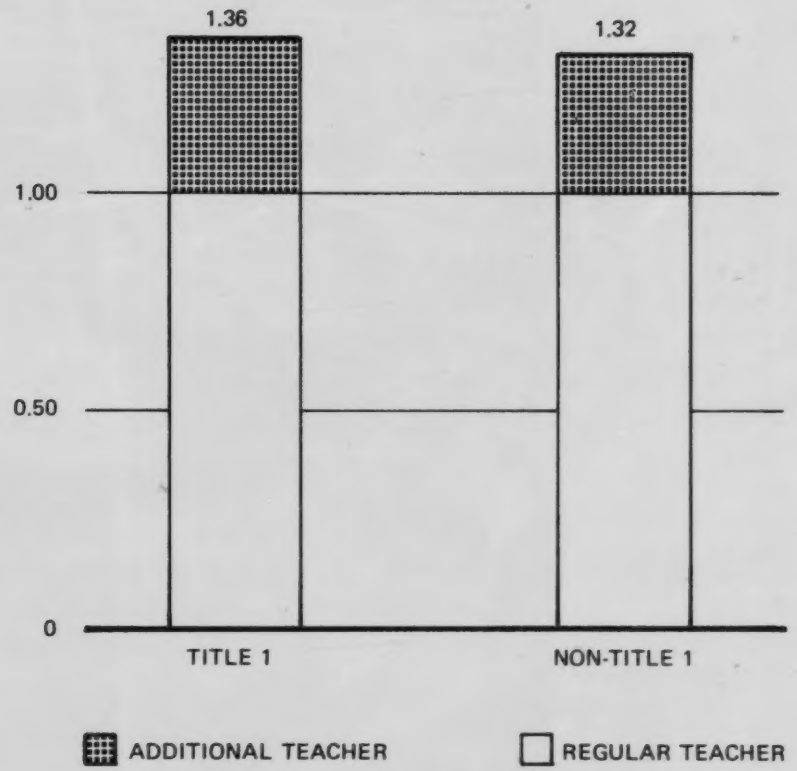
- For Non-Title I schools, the total number of teachers required per class is equal to 1 + 0.32 = 1.32.

*"Appeal to the Superintendent of Schools of Audrey Sutton et al, Teachers at J125X," March 13, 1970.

- There is no established city-wide policy in regard to the programs of non-homeroom teachers in special service junior high schools.

Figure IV-6

**TOTAL NUMBER OF TEACHERS PER CLASS**
**JUNIOR HIGH SCHOOLS**



3. PUPIL TEACHER RATIOS

These class size limits and the teaching, preparation, and administrative periods can be translated into school or district wide maximum pupil-teacher ratios. These ratios provide a common basis for comparing interdistrict resource requirements.

The allowances for teaching, preparation, and administrative periods increase the required number of teachers so that the maximum school or district wide pupil-teacher ratios are lowered below the class size limits. To put it another way, the maximum school or district wide pupil-teacher ratios are less than the class size limits because more than one teacher per class is required. The extent of the reduction is determined by the required number of teachers per class:

$$\text{MAXIMUM PUPIL-TEACHER RATIO} = \frac{\text{CLASS SIZE LIMIT}}{\text{TEACHERS PER CLASS}}$$

By performing the calculations for each type of school, we obtain the following pupil-teacher ratios (Figure IV-7):

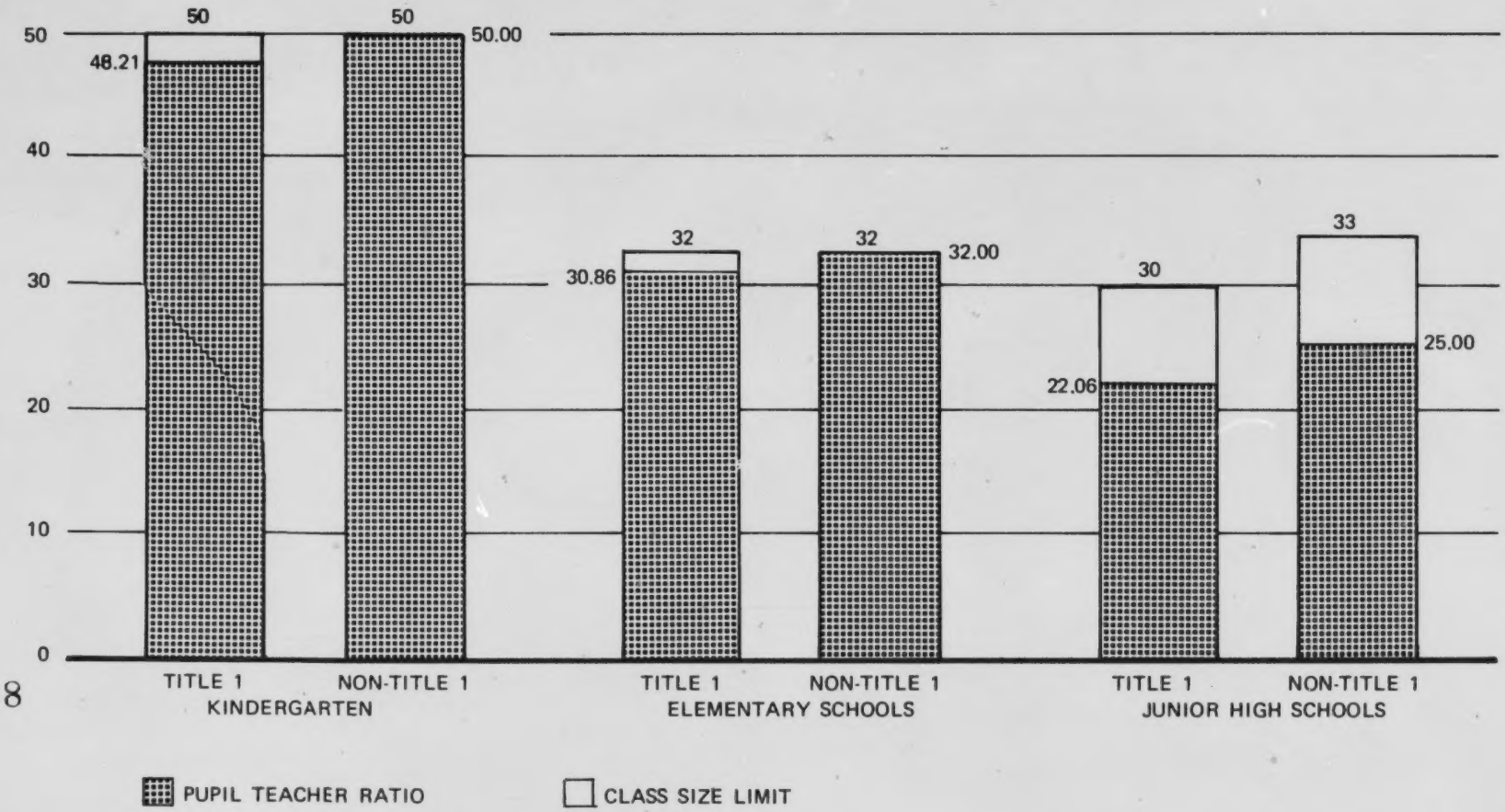
MAXIMUM PUPIL-TEACHER RATIO

| LEVEL | TITLE I STATUS | CLASS SIZE | TEACHERS PER CLASS | PUPIL-TEACHER RATIO |
|---|---|---|---|---|
| Kindergarten | Title I | 50 | 1.04* | 48.21* |
| Kindergarten | Non-Title I | 50 | 1.00 | 50.00 |
| Elementary | Title I | 32 | 1.04* | 30.86* |
| Elementary | Non-Title I | 32 | 1.00 | 32.00 |
| Junior High | Title I | 30 | 1.36 | 22.06* |
| Junior High | Non-Title I | 33 | 1.32 | 25.00 |

*Approximate value rounded to two decimal places.

Figure IV-7

**MAXIMUM PUPIL-TEACHER RATIO**



A district that has both Title I and Non- Title I schools at some level would have a maximum pupil-teacher ratio that is a weighted average of the pupil-teacher ratios for Title I and Non-Title I schools.

- For example, a district that has 25% of its 10,000 elementary students in Title I schools would have a maximum pupil-teacher ratio of 31.71 computed as follows:

$$\text{WEIGHTED AVERAGE MAXIMUM PUPIL-TEACHER RATIO} = \frac{10{,}000 \text{ PUPILS}}{\frac{0.25 \times 10{,}000 \text{ PUPILS}}{30.86 \text{ TITLE I PUPILS PER TEACHER}} + \frac{(1 - 0.25) \times 10{,}000 \text{ PUPILS}}{32.00 \text{ NON-TITLE I PUPILS PER TEACHER}}}$$

$$= \frac{10{,}000 \text{ PUPILS}}{81 \text{ TEACHERS} + 234 \text{ TEACHERS}}$$

$$= 31.71 \text{ PUPILS PER TEACHER}$$

Figure IV-8 illustrates how maximum pupil-teacher ratios depend on the percent of students in Title I schools. This graph combines everything we have developed in our analysis into one simple statement. At a glance, we can determine the basic classroom teacher requirements for any district. The only additional information we need is the percent of students in Title I schools of the particular level.

- For example, a district that has 40% of its junior high school students in Title I schools is obligated to have a pupil-teacher ratio no higher than 23.7.

Table IV-2 lists the maximum pupil-teacher ratios for each district.

Figure IV-8

**MAXIMUM PUPIL-TEACHER RATIOS AND PERCENT OF TITLE 1 PUPILS**

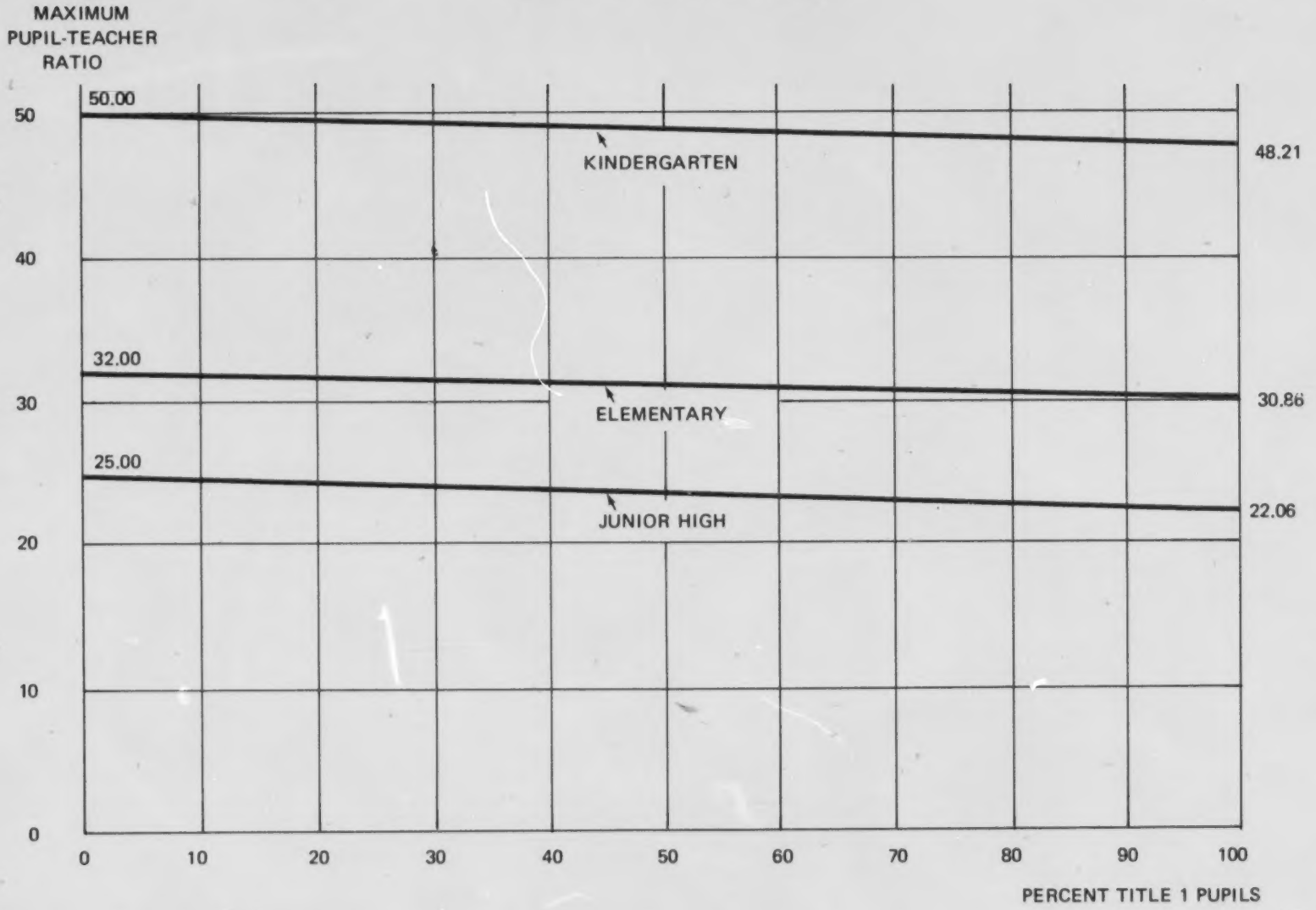


Table IV-2

MAXIMUM PUPIL - TEACHER RATIO

FISCAL YEAR 1976-1977

| DISTRICT | KINDERGARTEN | ELEMENTARY | JUNIOR HIGH |
|---|---|---|---|
| 1 | 48.21 | 30.86 | 22.06 |
| 2 | 48.86 | 31.27 | 23.01 |
| 3 | 48.21 | 30.86 | 22.06 |
| 4 | 48.21 | 30.86 | 22.06 |
| 5 | 48.21 | 30.86 | 22.06 |
| 6 | 48.47 | 31.00 | 22.17 |
| 7 | 48.21 | 30.86 | 22.06 |
| 8 | 48.48 | 30.98 | 22.30 |
| 9 | 48.21 | 30.87 | 22.06 |
| 10 | 48.77 | 31.13 | 22.57 |
| 11 | 49.57 | 31.70 | 23.96 |
| 12 | 48.21 | 30.86 | 22.06 |
| 13 | 48.21 | 30.86 | 22.06 |
| 14 | 48.21 | 30.86 | 22.06 |
| 15 | 48.29 | 30.88 | 22.06 |
| 16 | 48.21 | 30.86 | 22.06 |
| 17 | 48.21 | 30.86 | 22.06 |
| 18 | 49.37 | 31.60 | 23.71 |
| 19 | 48.36 | 30.93 | 22.16 |
| 20 | 49.71 | 31.77 | 24.08 |
| 21 | 49.56 | 31.65 | 24.34 |
| 22 | 49.87 | 31.89 | 25.00 |
| 23 | 48.21 | 30.86 | 22.06 |
| 24 | 49.70 | 31.82 | 25.00 |
| 25 | 50.00 | 32.00 | 25.00 |
| 26 | 50.00 | 32.00 | 25.00 |
| 27 | 49.29 | 31.45 | 24.00 |
| 28 | 49.19 | 31.47 | 24.10 |
| 29 | 48.99 | 31.30 | 23.12 |
| 30 | 49.25 | 31.53 | 23.26 |
| 31 | 49.73 | 31.79 | 24.40 |
| 32 | 48.21 | 30.86 | 22.06 |
| TOTAL | 48.95 | 31.24 | 23.08 |

4. THE WORKLOAD WEIGHTED REGISTER

Pupil-teacher ratios are indexes of teacher resource requirements: one teacher for a given number of students. We can use the maximum pupil-teacher ratios derived from classroom workload factors to develop workload weights that reflect the relative teacher resource requirements among the levels and between Title I and Non-Title I status. These weights are applied to the projected October 1976 adjusted register of each district to generate a district's workload weighted register. The workload weighted register is used for allocating Module 2A funds. Module 4B and Module 7 funds are allocated by the workload weighted register of October 1975, developed in Appendix B.

The weights are simple ratios of the maximum pupil-teacher ratios with elementary Non-Title I ratio as the base or the "standard":

$$\text{WORKLOAD WEIGHT} = \frac{\text{"STANDARD" PUPIL-TEACHER RATIO}}{\text{MAXIMUM PUPIL-TEACHER RATIO}}$$

By performing the calculations for each type of school, we obtain the following workload weights (Figure IV-9):

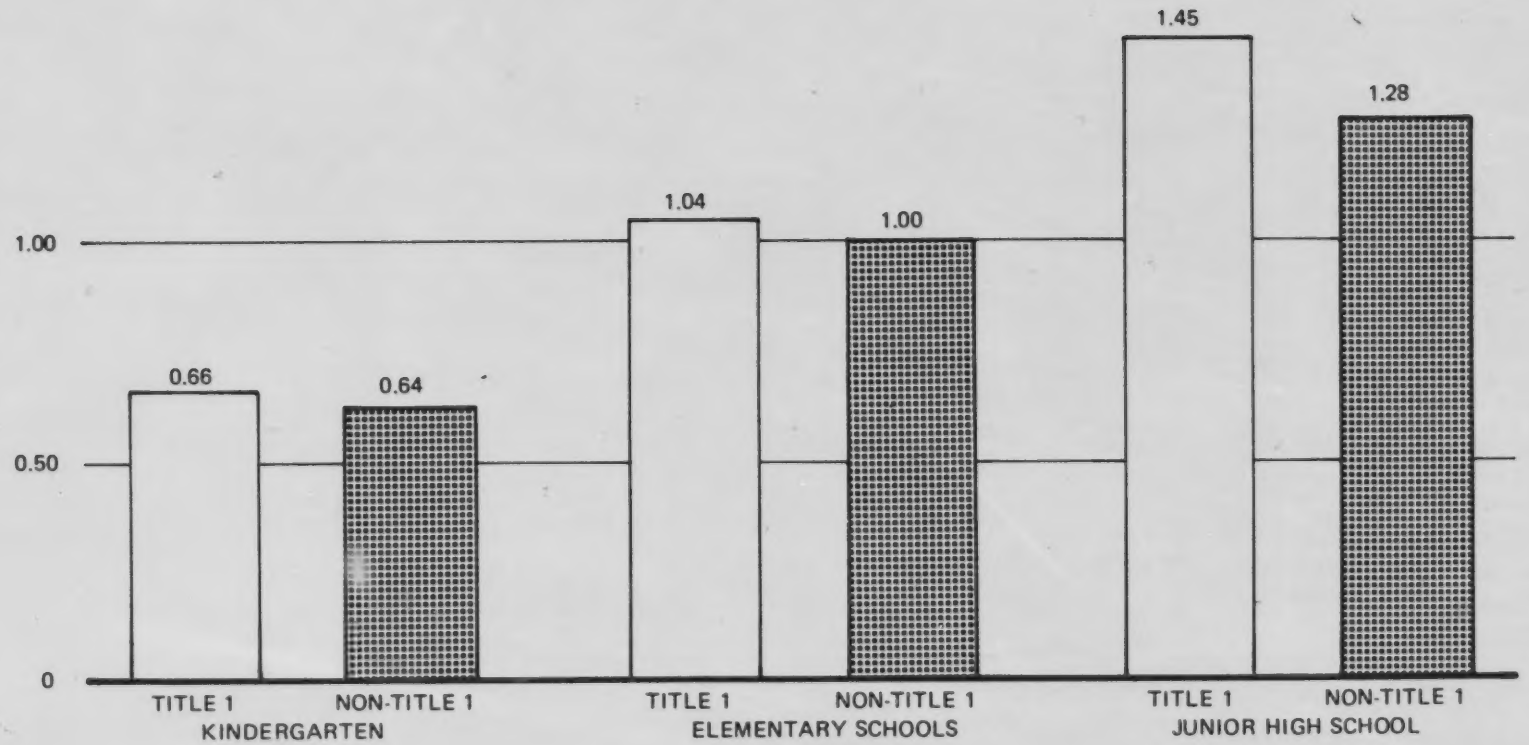
COMPUTING THE WORKLOAD WEIGHTS

| LEVEL | TITLE I STATUS | "STANDARD" PUPIL-TEACHER RATIO | PUPIL TEACHER RATIO | WORKLOAD WEIGHT |
|---|---|---|---|---|
| Kindergarten | Title I | 32.00 | 48.21* | 0.66 |
| Kindergarten | Non-Title I | 32.00 | 50.00 | 0.64 |
| Elementary | Title I | 32.00 | 30.86* | 1.04 |
| Elementary | Non-Title I | 32.00 | 32.00 | 1.00 |
| Junior High | Title I | 32.00 | 22.06* | 1.45 |
| Junior High | Non-Title I | 32.00 | 25.00 | 1.28 |

*Approximate value rounded to two decimal places.

Figure IV-9

**WORKLOAD WEIGHTS**



The weights can be interpreted as the required number of teachers per 32.00 students to meet the workload factors for class size and teachers per class, where the 32.00 is the "standard" pupil-teacher ratio.

- For example, 100 teachers are required for every 3,200 students in Non-Title I elementary schools
  - Only 64 teachers are required for every 3,200 students in Non-Title I kindergarten
  - But 128 teachers are required for every 3,200 students in Non-Title I junior high schools.

The table below shows how the workload weighted register is developed.

WORKLOAD WEIGHTED REGISTER = PROJECTED ADJUSTED REGISTER X WORKLOAD WEIGHT

A district's total workload weighted register is the combined sum of the six workload registers for each level and Title I status.

COMPUTING THE WORKLOAD WEIGHTED REGISTER FOR DISTRICT 27

| LEVEL | TITLE I STATUS | PROJECTED ADJUSTED REGISTER | WORKLOAD WEIGHT | WORKLOAD WEIGHTED REGISTER |
|---|---|---|---|---|
| Kindergarten | Title I | 1,265 | 0.66 | 835 |
| Kindergarten | Non-Title I | 2,010 | 0.64 | 1,286 |
| Elementary | Title I | 8,710 | 1.04 | 9,058 |
| Elementary | Non-Title I | 9,590 | 1.00 | 9,590 |
| Junior High | Title I | 2,410 | 1.45 | 3,495 |
| Junior High | Non-Title I | 5,340 | 1.28 | 6,835 |
| TOTAL | | 29,325 | -- | 31,099 |

The city-wide total workload weighted register is the sum of all the district's workload weighted registers (Table IV-3).

Table IV-3

WORKLOAD WEIGHTED REGISTER, FISCAL YEAR 1976-1977

| | KINDERGARTEN | | | ELEMENTARY | | | JUNIOR HIGH | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| DISTRICT | TITLE I | NON-TITLE I | TOTAL | TITLE I | NON-TITLE I | TOTAL | TITLE I | NON-TITLE I | TOTAL | TOTAL |
| 1 | 578 | 0 | 578 | 8,216 | 0 | $ 8,216 | 5,800 | $ 0 | 5,800 | 14,594 |
| 2 | 637 | 358 | 995 | 7,758 | 4,440 | 12,198 | 5,467 | 2,598 | 8,065 | 21,258 |
| 3 | 759 | 0 | 759 | 10,582 | 0 | 10,582 | 6,271 | 0 | 6,271 | 17,612 |
| 4 | 594 | 0 | 594 | 10,270 | 0 | 10,270 | 6,525 | 0 | 6,525 | 17,389 |
| 5 | 792 | 0 | 792 | 9,984 | 0 | 9,984 | 7,395 | 0 | 7,395 | 18,171 |
| 6 | 1,010 | 173 | 1,183 | 11,300 | 1,660 | 12,960 | 6,743 | 256 | 6,999 | 21,142 |
| 7 | 908 | 0 | 908 | 12,116 | 0 | 12,116 | 8,918 | 0 | 8,918 | 21,942 |
| 8 | 1,370 | 240 | 1,610 | 12,386 | 1,440 | 13,826 | 13,086 | 1,184 | 14,270 | 29,706 |
| 9 | 1,980 | 0 | 1,980 | 24,149 | 180 | 24,329 | 14,319 | 0 | 14,319 | 40,628 |
| 10 | 1,346 | 614 | 1,960 | 14,903 | 4,620 | 19,523 | 9,831 | 2,074 | 11,905 | 33,388 |
| 11 | 297 | 944 | 1,241 | 3,489 | 9,630 | 13,119 | 4,046 | 7,424 | 11,470 | 25,830 |
| 12 | 825 | 0 | 825 | 13,546 | 0 | 13,546 | 9,425 | 0 | 9,425 | 23,796 |
| 13 | 941 | 0 | 941 | 14,144 | 0 | 14,144 | 6,888 | 0 | 6,888 | 21,973 |
| 14 | 1,155 | 0 | 1,155 | 13,884 | 0 | 13,884 | 10,730 | 0 | 10,730 | 25,769 |
| 15 | 1,343 | 58 | 1,401 | 14,274 | 350 | 14,624 | 9,896 | 0 | 9,896 | 25,921 |
| 16 | 446 | 0 | 446 | 11,502 | 0 | 11,502 | 4,408 | 0 | 4,408 | 16,356 |
| 17 | 1,469 | 0 | 1,469 | 17,420 | 0 | 17,420 | 10,948 | 0 | 10,948 | 29,837 |
| 18 | 330 | 608 | 938 | 3,749 | 6,920 | 10,669 | 4,379 | 5,581 | 9,960 | 21,567 |
| 19 | 1,208 | 109 | 1,317 | 16,806 | 1,140 | 17,946 | 9,650 | 346 | 9,996 | 29,259 |
| 20 | 284 | 1,453 | 1,737 | 2,714 | 11,015 | 13,729 | 3,299 | 7,296 | 10,595 | 26,061 |
| 21 | 347 | 1,056 | 1,403 | 4,290 | 9,645 | 13,935 | 2,262 | 7,795 | 10,057 | 25,395 |
| 22 | 116 | 1,440 | 1,556 | 1,482 | 13,700 | 15,182 | 0 | 8,960 | 8,960 | 25,698 |
| 23 | 644 | 0 | 644 | 10,140 | 0 | 10,140 | 7,214 | 0 | 7,214 | 17,998 |
| 24 | 314 | 1,552 | 1,866 | 2,330 | 12,260 | 14,590 | 0 | 10,912 | 10,912 | 27,368 |
| 25 | 0 | 1,408 | 1,408 | 0 | 13,475 | 13,475 | 0 | 9,152 | 9,152 | 24,035 |
| 26 | 0 | 912 | 912 | 0 | 8,350 | 8,350 | 0 | 6,656 | 6,656 | 15,918 |
| 27 | 835 | 1,286 | 2,121 | 9,058 | 9,590 | 18,648 | 3,495 | 6,835 | 10,330 | 31,099 |
| 28 | 611 | 736 | 1,347 | 6,573 | 7,680 | 14,253 | 2,748 | 6,246 | 8,994 | 24,594 |
| 29 | 957 | 736 | 1,693 | 9,443 | 6,020 | 15,463 | 6,699 | 3,782 | 10,481 | 27,637 |
| 30 | 726 | 1,008 | 1,734 | 6,115 | 8,820 | 14,935 | 5,510 | 3,808 | 9,318 | 25,987 |
| 31 | 436 | 2,506 | 2,942 | 3,994 | 17,760 | 21,754 | 3,444 | 13,344 | 16,788 | 41,484 |
| 32 | 924 | 0 | 924 | 12,974 | 0 | 12,974 | 7,794 | 0 | 7,794 | 21,692 |
| TOTAL | 24,182 | 17,197 | 41,379 | 299,591 | 148,695 | 448,286 | 197,190 | 104,249 | 301,439 | 791,104 |

5. BASE NUMBER OF TEACHERS

We can determine the number of teachers for a district by dividing the adjusted register of each level by its weighted average maximum pupil-teacher ratio, which we developed earlier, and then adding together the teachers for each of the three levels to arrive at the district total number of teachers. A computation short cut is available to us in the workload weighted register. Recall that the workload weights are the required number of teachers per 32.00 students to meet the workload factors for class size and teachers per class, where the 32.00 is the "standard" pupil teacher ratio. Dividing a district's workload weighted register by the "standard" pupil-teacher ratio gives us the base number of classroom teachers required to meet the workload factors.

| | | | | |
|---|---|---|---|---|
| DISTRICT d BASE NUMBER OF TEACHERS | = | DISTRICT d WORKLOAD WEIGHTED REGISTER | ÷ | "STANDARD" PUPIL-TEACHER RATIO |

- To continue with our earlier example of District 27, a base of 972 teachers is required for the district.

| | | | | |
|---|---|---|---|---|
| DISTRICT 27 BASE NUMBER OF TEACHERS | = | 31,099 STUDENTS (WORKLOAD WEIGHTED) | ÷ | 32.00 PUPILS PER TEACHER |
| | = | 972 TEACHERS | | |

These 972 teachers are distributed among the six level and Title I combinations as follows:

| LEVEL | WORKLOAD WEIGHTED REGISTER | "STANDARD" PUPIL-TEACHER RATIO | BASE NUMBER OF TEACHERS |
|---|---|---|---|
| Kindergarten | | | |
| Title I | 835 | 32.00 | 27 |
| Non-Title I | 1,286 | 32.00 | 41 |
| Elementary | | | |
| Title I | 9,058 | 32.00 | 284 |
| Non-Title I | 9,590 | 32.00 | 296 |
| Junior H.S. | | | |
| Title I | 3,495 | 32.00 | 110 |
| Non-Title I | 6,835 | 32.00 | 214 |
| TOTAL | 31,099 | 32.00 | 972 |

Calculations for base teacher requirements for all the districts are shown in Table IV-4.

The base number of classroom teacher is the smallest number of teachers a district must hire in order to meet class size and teacher workload requirements. It is impossible to organize a district's schools with fewer teachers.

The base number of teachers assumes that all pupils in a district are organized into one, very large, ideal school. A district requires more than the base number of teachers in order to staff its classes and schools. The number of pupils enrolled at a particular school in a particular grade is not always a whole multiple of the maximum class size. For example, a school may have 150 pupils in grade 5. This would most likely mean at least one and possibly five below maximum size.

Table IV-4

BASE NUMBER OF CLASSROOM TEACHERS

FISCAL YEAR 1976-1977

| DISTRICT | KINDERGARTEN | | ELEMENTARY | | JUNIOR HIGH | | TOTAL |
|---|---|---|---|---|---|---|---|
| | TITLE I | NON-TITLE I | TITLE I | NON-TITLE I | TITLE I | NON-TITLE I | |
| 1 | 19 | 0 | 256 | 0 | 182 | 0 | 457 |
| 2 | 20 | 12 | 241 | 139 | 171 | 82 | 665 |
| 3 | 24 | 0 | 331 | 0 | 196 | 0 | 551 |
| 4 | 19 | 0 | 321 | 0 | 204 | 0 | 544 |
| 5 | 25 | 0 | 311 | 0 | 232 | 0 | 568 |
| 6 | 32 | 6 | 351 | 52 | 211 | 9 | 661 |
| 7 | 29 | 0 | 378 | 0 | 279 | 0 | 686 |
| 8 | 43 | 8 | 388 | 46 | 406 | 38 | 929 |
| 9 | 62 | 0 | 754 | 6 | 448 | 0 | 1,270 |
| 10 | 43 | 20 | 463 | 145 | 308 | 65 | 1,044 |
| 11 | 10 | 30 | 110 | 298 | 127 | 233 | 808 |
| 12 | 26 | 0 | 423 | 0 | 295 | 0 | 744 |
| 13 | 30 | 0 | 441 | 0 | 216 | 0 | 687 |
| 14 | 37 | 0 | 433 | 0 | 336 | 0 | 806 |
| 15 | 42 | 2 | 446 | 11 | 310 | 0 | 811 |
| 16 | 14 | 0 | 360 | 0 | 138 | 0 | 512 |
| 17 | 46 | 0 | 544 | 0 | 343 | 0 | 933 |
| 18 | 11 | 20 | 118 | 213 | 137 | 175 | 674 |
| 19 | 38 | 4 | 524 | 36 | 302 | 11 | 915 |
| 20 | 9 | 46 | 85 | 342 | 104 | 229 | 815 |
| 21 | 11 | 34 | 135 | 299 | 71 | 244 | 794 |
| 22 | 4 | 46 | 47 | 426 | 0 | 281 | 804 |
| 23 | 21 | 0 | 316 | 0 | 226 | 0 | 563 |
| 24 | 10 | 49 | 73 | 382 | 0 | 342 | 856 |
| 25 | 0 | 45 | 0 | 420 | 0 | 287 | 752 |
| 26 | 0 | 29 | 0 | 260 | 0 | 209 | 498 |
| 27 | 27 | 41 | 284 | 296 | 110 | 214 | 972 |
| 28 | 20 | 24 | 206 | 237 | 86 | 196 | 769 |
| 29 | 30 | 24 | 292 | 189 | 210 | 119 | 864 |
| 30 | 23 | 32 | 192 | 273 | 173 | 120 | 813 |
| 31 | 14 | 79 | 125 | 553 | 108 | 418 | 1,297 |
| 32 | 29 | 0 | 405 | 0 | 244 | 0 | 678 |
| TL | 768 | 551 | 9,353 | 4,623 | 6,173 | 3,272 | 24,740 |

There are also situations that allow classes to exceed maximum sizes:

- There may be no available space to permit an additional class.
- Additional classes would be forced on a short time schedule.
- Additional classes would be smaller than half the maximum size.

An example of half classes is when a school has 143 students in grade 5. Four classes of 32 pupils each would take care of 128 pupils. Since the remaining 15 pupils amount to less than half of 32, the maximum size, an additional class need not be organized. The "extra" 15 pupils can be spread among the four classes.

Even if pupils did happen to enroll in convenient groups of 32, educational considerations may require classes larger or smaller than the maximum. Circumstances that require deviations from class size maximums cause "breakage" to occur. To the extent there is breakage, additional teachers are required.

- 5% more than the base number of teachers is required for breakage. This conservative amount is derived from past experience.*

Thus, the total number of teachers required to meet workload factors is equal to the base number plus 5%.

*See "the 1975-1976 Allocation Formulae," Policy Paper No. 3, Appendix D, pp. 124-125.

## 6. WORKLOAD FACTORS AND TEACHER RESOURCE ALLOCATION

In this chapter, we have demonstrated that all pupils do not require identical teacher resources. Pupils must be weighted for teacher resource needs before dollars can be allocated to promote equal educational opportunity for all youth.

The weights are based on differences in workload factors:

- Class size limits.
- Teaching, preparation and administrative period assignments.

With these workload factors, we can compute a district's base number of classes, the smallest number of classes it would have if all pupils were organized into maximum size classes. Because teachers are allowed preparation and administrative assignments, more than one teacher is required for each class. This means that the pupil-teacher ratio must be less than the class size limit. Pupil-teacher ratios are convenient building blocks for workload weights that measure the relative teacher resources required by pupils in different types of schools. The workload weighted register we developed in this chapter will be the basis for allocating instructional monies, which is done in the next chapter.

## V. MODULE 2: INSTRUCTIONAL SERVICES

### 1. IMPROVING RESOURCE ALLOCATION

The allocation formulae for instructional services are the most powerful instrument the New York City Board of Education has for providing equal educational opportunity for all youth. The current allocation formulae used to distribute Program 30 monies to the decentralized community school districts was first used for fiscal year 1974-1975. In developing allocation formulae, we were guided by the following criteria:

- The formulae should provide equal educational opportunity for all youth by:
  - Recognizing that workload factors mandate different mixes or "packages" of resources per pupil to insure equal classroom teacher time for all students.
  - Recognizing that dollars must be allocated to compensate for interdistrict variations in cost.
  - Recognizing that the diverse pupil populations required different levels of resources.
- The formulae should support the educational goals and policies of the Board of Education by:
  - Providing the central and local boards and administration with information on the costs and consequences of allocation decisions and obligations.
  - Providing parents, the public, and city officials with timely information on the budgetary process.

The formulae for allocating tax levy funds for Instructional Services are thought to be consistent with the above criteria and objectives. Additionally, the formulae provide a simple instrument for identifying the actual funding

a district requires to support its basic classroom workload requirements.

- We must stress that basic classroom workload requirements are not synonymous with minimum educational requirements.
- Workload factors are merely the starting point for determining a district's allocation.
- Funds for other required and supporting services are also essential to provide for individual district's educational projects.

The formulae recognize this distinction between workload factors and educational requirements and allocate Instructional Services funds for both.

The procedure for allocating Instructional Services monies is illustrated in Figure V-1. The following steps summarize the formulae.

INTRUCTIONAL SERVICES MONIES ARE DIVIDED INTO TWO PARTS:

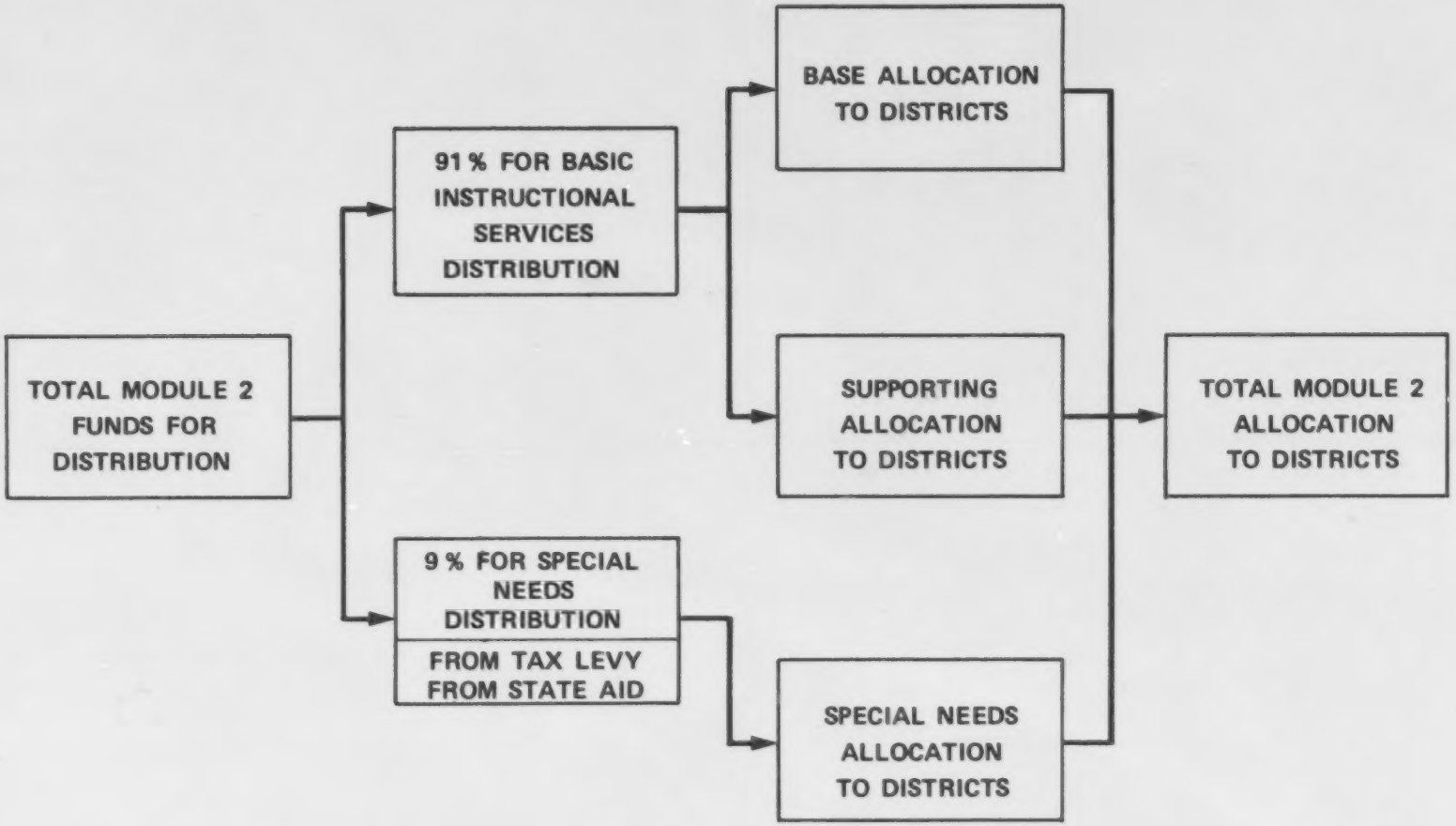
- Module 2A for basic classroom obligations and other required and supporting services.
- Module 2B for special needs distribution.

EVERY COMMUNITY SCHOOL DISTRICT IS ALLOCATED SUFFICIENT INSTRUCTIONAL SERVICES FUNDS TO MEET BASIC CLASSROOM WORKLOADS

- The formulae for allocating Module 2 funds identify the base number of teachers for each district. The following workload factors are taken into account when calculating the base number of teachers:
  - Class size limits.
  - Teaching, preparation, and administrative period assignments.

Figure V-1

## ALLOCATING MODULE 2 MONIES


TOTAL MODULE 2 FUNDS FOR DISTRIBUTION
91% FOR BASIC INSTRUCTIONAL SERVICES DISTRIBUTION
9% FOR SPECIAL NEEDS DISTRIBUTION
FROM TAX LEVY
FROM STATE AID
BASE ALLOCATION TO DISTRICTS
SUPPORTING ALLOCATION TO DISTRICTS
SPECIAL NEEDS ALLOCATION TO DISTRICTS
TOTAL MODULE 2 ALLOCATION TO DISTRICTS

- The formulae clearly identify the base allocation for each district to meet basic classroom workloads.

- The formulae incorporate an adjustment for inter-district teacher salary differences.

THE REMAINING FUNDS FOR BASIC INSTRUCTIONAL SERVICES ARE ALLOCATED TO DISTRICTS FOR OTHER REQUIRED AND SUPPORTING SERVICES

- After identifying funds to meet basic classroom workload requirements, remaining Instructional Services funds are distributed to meet community school districts' other required and supporting services.

- One part of this supporting allocation is an extension of the funds to meet basic classroom obligations to include additional instructional personnel and salary adjustments occurring within the fiscal year.

- Another part of this supporting allocation covers occasional absence costs for substitute services.

- The final part of this supporting allocation to districts is made in proportion to weighted registers where the weights are derived from the workload factors.

- Other required and supporting services include:

  - Supervisory personnel, including principals, assistant principals, and teachers in charge
  - Additional instructional personnel
  - Librarians
  - Attendance teachers
  - Guidance counselors
  - Substitute service
  - Laboratory specialists

- School secretaries
- Hourly employees
- Salary changes occurring within the fiscal year
- Breakage for grade enrollment in a school
- Other than personal service (OTPS)
- Other charges.

THE LEVEL OF NEEDS SPENDING IS MAINTAINED

- In fiscal year 1976-1977, funds set aside for special needs distribution continue at 9% of Module 2.

## 2. DIVISION OF MODULE 2

The first step in allocating Module 2 funds is to divide the total amount into two parts.

### A. Special Needs

A given percent of instructional monies is allotted for special needs. These Module 2B funds are distributed to promote an educational outcome equalization strategy.

| MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION | = | PERCENT OF MODULE 2 FUNDS FOR SPECIAL NEEDS | X | TOTAL MODULE 2 AMOUNT |
|---|---|---|---|---|

- In fiscal year 1976-1977, 9% or $57,923,493 of Module 2 funds is set aside for special needs.

MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION = 0.09 x $643,594,367

= $57,923,493

### B. Basic Instructional Services

The remainder of the instructional monies, Module 2A, is distributed for basic instructional services. The allocation formulae promote a resource equalization strategy.

| MODULE 2A FUNDS FOR BASIC DISTRIBUTION | = | TOTAL MODULE 2 AMOUNT | - | MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION |
|---|---|---|---|---|

- In fiscal year 1976-1977, $585,670,874 of Module 2 funds are distributed for basic instructional services.

| | | |
|---|---|---|
| MODULE 2A FUND FOR BASIC DISTRIBUTION | = | $643,594,367 - $57,923,493 |
| | = | $585,670,874 |

In the following section, we describe the objective formulae for a base allocation to each community school district. This base allocation is a starting point for determining a district's basic instructional services allocation. The base allocation clearly identifies funds to meet workload factors for classroom teachers.

- The base allocation by itself is not sufficient to meet educational goals and standards.
- It is only a clear, solid, starting base.

Additional funds for other required and supporting services are essential to provide adequately for individual district educational projects. After describing the base allocation, we describe the objective formulae for the supporting allocation to each community school district. A projected register is used for the basic instructional allocations. When the actual October 31, 1976, register becomes available, a hold-harmless adjustment will be made to the total basic instructional allocations of districts with register declines greater than projected. Finally, each district receives a special needs allocation.

## 3. THE BASE ALLOCATION

In Chapter IV, we analyzed the teacher resource obligations implied by the workload factors. For each district, we determined:

- The base number of classes (Table IV-1).
- The number of teachers per class (Figures IV-4 and IV-6).
- The maximum pupil-teacher ratios (Table IV-2).
- The workload weighted register (Table IV-3).
- The base number of teachers (Table IV-4).

These obligations are building blocks for a district's base allocation. The computation procedure is illustrated in Figure V-2.

A base allocation is identified for each district to cover its base teacher requirement at its average teacher salary:

| DISTRICT d BASE ALLOCATION | = | DISTRICT d BASE NUMBER OF TEACHERS | X | DISTRICT d AVERAGE TEACHER SALARY |
|---|---|---|---|---|

- The base allocation for fiscal year 1976-1977 uses the average teacher salary calculated from the June 1976 R740 Annual Teacher Payroll.*
- For our example, District 27 receives $18,308,592 for its base allocation.

DISTRICT 27 BASE ALLOCATION = 972 TEACHERS X $18,836

= $18,308,592

Table V-1 lists the allocation each district must receive to meet its basic classroom workload for teachers without the salary adjustments that will occur within the next fiscal year. These salary adjustments are funded out of the supporting allocation, which is developed in

*Appendix D shows the average salary calculations.

Figure V-2

# COMPUTING THE BASE ALLOCATION
# MODULE 2A

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | DISTRICT d BASE NUMBER OF TEACHERS | X | DISTRICT d AVERAGE TEACHER SALARY | = | DISTRICT d BASE ALLOCATION |
| E.G., DIST. 27 | 972 | X | $ 18,836 | = | $ 18,308,592 |

$$\text{STEP 2} \quad \sum_{d=1}^{32} \text{DISTRICT d BASE ALLOCATION} = \text{TOTAL CITYWIDE BASE ALLOCATION}$$

$ 459,705,602

Table V-I

MODULE 2A

BASE ALLOCATION FOR CLASSROOM WORKLOAD OBLIGATIONS

FISCAL YEAR 1976-1977

| DISTRICT | BASE NUMBER OF TEACHERS | DISTRICT AVERAGE SALARY | BASE ALLOCATION |
|---|---|---|---|
| 1 | 457 | $18,912 | $ 8,642,784 |
| 2 | 665 | 19,347 | 12,865,755 |
| 3 | 551 | 18,778 | 10,346,678 |
| 4 | 544 | 18,535 | 10,083,040 |
| 5 | 568 | 18,749 | 10,649,432 |
| 6 | 661 | 17,720 | 11,712,920 |
| 7 | 686 | 18,698 | 12,826,828 |
| 8 | 929 | 18,743 | 17,412,247 |
| 9 | 1,270 | 16,809 | 21,347,430 |
| 10 | 1,044 | 18,375 | 19,183,500 |
| 11 | 808 | 19,146 | 15,469,968 |
| 12 | 744 | 18,622 | 13,854,768 |
| 13 | 687 | 17,980 | 12,352,260 |
| 14 | 806 | 18,732 | 15,097,992 |
| 15 | 811 | 18,366 | 14,894,826 |
| 16 | 512 | 17,981 | 9,206,272 |
| 17 | 933 | 17,500 | 16,327,500 |
| 18 | 674 | 18,620 | 12,549,880 |
| 19 | 915 | 18,672 | 17,084,880 |
| 20 | 815 | 18,776 | 15,302,440 |
| 21 | 794 | 19,138 | 15,195,572 |
| 22 | 804 | 19,354 | 15,560,616 |
| 23 | 563 | 18,432 | 10,377,216 |
| 24 | 856 | 18,249 | 15,621,144 |
| 25 | 752 | 19,589 | 14,730,928 |
| 26 | 498 | 19,704 | 9,812,592 |
| 27 | 972 | 18,836 | 18,308,592 |
| 28 | 769 | 19,258 | 14,809,402 |
| 29 | 864 | 18,768 | 16,215,552 |
| 30 | 813 | 18,569 | 15,096,597 |
| 31 | 1,297 | 19,063 | 24,724,711 |
| 32 | 678 | 17,760 | 12,041,280 |
| TL | 24,740 | | $459,705,602 |

the next section. The June 1976 average teacher salary is the most current information available and incorporates teacher salary differences among the community school districts.

The total citywide base allocation is the sum of districts' base allocations:

$$\text{TOTAL CITYWIDE BASE ALLOCATION} = \sum_{d=1}^{32} \text{DISTRICT } d \text{ BASE ALLOCATION}$$

- For fiscal year 1976-1977 $459,705,602 is identified for base allocations.

4. THE SUPPORTING ALLOCATION

In this section we develop objective formulae for the supporting allocation. This allocation "supports" the base allocation by providing a district with funds for services in addition to and in support of basic classroom workload obligations.

The supporting allocation is made up of three parts:

- The first part is an extension of the base allocation so that the effect of workload factors and inter-district teacher salary differences are both included.
- The second part is an allocation for the cost of substitute services when a regular teacher is absent.
- The third part is based on only workload factors.

A supporting percent allocation is computed by adjusting the base.

allocation upward by 11% to allow for the following items:

- 10% for additional teachers for breakage, librarians, attendance teachers, guidance counselors, teachers in charge, music teachers, laboratory specialists, grade advisors, and other personnel.*
- 1% for adjustments to the average teacher salary due to interdistrict excessing and retroactive payments (earned before July 1, 1976) of step and differential increases. As required by the City financial plan, Steps and differentials earned July 1, 1976, and after will be deferred in the 1976-1977 fiscal year.

An occasional absence allocation is computed by multiplying a district's base number of teachers by $550, a flat substitute service annual cost. The flat annual cost is the product of two factors:

- $55, a "middle" daily rate for a substitute teacher.
- 10 days, the maximum number of paid sick days that a teacher accrues during a school year.

The remaining Instructional Services funds are then allocated on a per capita basis using workload weighted registers. This supporting per capita allocation is for other required and supporting services such as:

- Supervisory personnel, including principals, and assistant principals.
- Paraprofessional employees, corrective reading teachers, corrective mathematics teachers, teachers of English as a second language, hourly employees, school secretaries.
- Salary changes occurring during fiscal year 1976-1977 for non-teaching personnel.
- Other than personal services (OTPS).
- Other charges.

*See "The 1975-1976 Allocation Formulae," Policy Paper No. 3, Appendix D, for an explanation of the 10% amount.

In order to explain the structure of the allocation formulae, we started with the number of students, using workload factors we translated students into teacher requirements, and using salaries we converted teacher requirements into dollars. The following distinctions must be kept in mind:

- The allocation formulae is a method for distributing dollars.
- The allocation formulae is not a method for distributing positions.
- The allocation formulae is not a set of guidelines for staffing schools.

A. The Supporting Percent Allocation

The computation steps for the supporting percent allocation are illustrated in Figure V-3. The first step is to adjust upward each district's base allocation:

$$\begin{pmatrix}\text{DISTRICT d}\\ \text{SUPPORTING PERCENT}\\ \text{ALLOCATION}\end{pmatrix} = \begin{pmatrix}\text{DISTRICT d}\\ \text{BASE}\\ \text{ALLOCATION}\end{pmatrix} \times \begin{pmatrix}\text{SUPPORTING}\\ \text{PERCENT}\end{pmatrix}$$

- For fiscal year 1976-1977, the supporting percent is 11%.
- For example, District 27 receives $2,013,945 for its supporting percent allocation (Table V-2).

$$\begin{pmatrix}\text{DISTRICT 27}\\ \text{SUPPORTING PERCENT}\\ \text{ALLOCATION}\end{pmatrix} = \$18,308,592 \times 0.11$$

$$= \$2,013,945$$

The total citywide supporting percent allocation is the sum of all

Figure V-3

# COMPUTING THE SUPPORTING PERCENT ALLOCATION
# MODULE 2A

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | DISTRICT d BASE ALLOCATION | X | SUPPORTING PERCENT | = | DISTRICT d SUPPORTING PERCENT ALLOCATION |
| E.G., DIST. 27 | $ 18,308,592 | X | 0.110 | = | $ 2,013,945 |

STEP 2 $\sum_{d=1}^{32}$ DISTRICT d SUPPORTING PERCENT ALLOCATION = TOTAL CITYWIDE SUPPORTING PERCENT ALLOCATION

$ 50,567,616

Table V-2

MODULE 2A

SUPPORTING PERCENT ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | BASE ALLOCATION | SUPPORTING PERCENT ALLOCATION |
|---|---|---|
| 1 | $ 8,642,784 | $ 950,706 |
| 2 | 12,865,755 | 1,415,233 |
| 3 | 10,346,678 | 1,138,135 |
| 4 | 10,083,040 | 1,109,134 |
| 5 | 10,649,432 | 1,171,438 |
| 6 | 11,712,920 | 1,288,421 |
| 7 | 12,826,828 | 1,410,951 |
| 8 | 17,412,247 | 1,915,347 |
| 9 | 21,347,430 | 2,348,217 |
| 10 | 19,183,500 | 2,110,185 |
| 11 | 15,469,968 | 1,701,696 |
| 12 | 13,854,768 | 1,524,024 |
| 13 | 12,352,260 | 1,358,749 |
| 14 | 15,097,992 | 1,660,779 |
| 15 | 14,894,826 | 1,638,431 |
| 16 | 9,206,272 | 1,012,690 |
| 17 | 16,327,500 | 1,796,025 |
| 18 | 12,549,880 | 1,380,487 |
| 19 | 17,084,880 | 1,879,337 |
| 20 | 15,302,440 | 1,683,268 |
| 21 | 15,195,572 | 1,671,513 |
| 22 | 15,560,616 | 1,711,668 |
| 23 | 10,377,216 | 1,141,494 |
| 24 | 15,621,144 | 1,718,326 |
| 25 | 14,730,928 | 1,620,402 |
| 26 | 9,812,592 | 1,079,385 |
| 27 | 18,308,592 | 2,013,945 |
| 28 | 14,809,402 | 1,629,034 |
| 29 | 16,215,552 | 1,783,711 |
| 30 | 15,096,597 | 1,660,626 |
| 31 | 24,724,711 | 2,719,718 |
| 32 | 12,041,280 | 1,324,541 |
| TL | $459,705,602 | $50,567,616 |

the districts' supporting percent allocations:

$$\text{TOTAL CITYWIDE SUPPORTING PERCENT ALLOCATION} = \sum_{d=1}^{32} \text{DISTRICT } d \text{ SUPPORTING PERCENT ALLOCATION}$$

- For fiscal year 1976-1977, $50,567,616 goes for supporting percent allocations.

B. The Occasional Absence Allocation

All teachers accrue paid sick leave at the rate of one day per month or 10 days for a whole school year. When a teacher is absent, a substitute teacher is hired for the day and paid a daily rate. Each district requires an allocation for the cost of substitute services to cover occasional absences.

The computations steps for the occasional absence allocation are illustrated in Figure V-4. The first step is to compute the annual "standard" cost for substitute services per teacher. This is equal to a daily substitute rate multiplied by the number of sick days per teacher:

$$\text{"STANDARD" SUBSTITUTE COVERAGE COST} = \text{DAILY SUBSTITUTE RATE} \times \text{NUMBER OF SICK DAYS PER TEACHER}$$

- For fiscal year 1976-1977, a "middle" rate of $55 per day* and 10 days, the maximum sick days accrued per teacher in a school year, gives a "standard" substitute coverage cost of $550 per teacher.

*The daily substitute rate is $40 per day. However, after 29 days, the substitute is entitled to a daily rate of 1/200 of his step and schedule annual rate. The per diem rate of $55 is used as a conservative amount.

Figure V-4

# COMPUTING THE OCCASIONAL ABSENCE ALLOCATION
## MODULE 2A

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | DAILY SUBSTITUTE RATE | X | NUMBER OF SICK DAYS PER TEACHER | = | "STANDARD" SUBSTITUTE COVERAGE COST | |
| | $ 55 | | 10 | | $ 550 | |
| STEP 2 | DISTRICT d BASE NUMBER OF TEACHERS | X | "STANDARD" SUBSTITUTE COVERAGE COST | = | DISTRICT d OCCASIONAL ABSENCE ALLOCATION | |
| E.G., DIST. 27 | 972 | X | $ 550 | = | $ 534,600 | |

$$\text{STEP 3} \quad \sum_{d=1}^{32} \text{DISTRICT d OCCASIONAL ABSENCE ALLOCATION} = \text{TOTAL OCCASIONAL ABSENCE AMOUNT} = \$\ 13{,}607{,}000$$

"STANDARD" SUBSTITUTE COST COVERAGE = $55 PER DAY X 10 DAYS PER TEACHER

= $550 PER TEACHER

A district's occasional absence allocation is equal to its base number of teachers* multiplied by the "standard" substitute coverage cost.

DISTRICT d OCCASIONAL ABSENCE ALLOCATION = DISTRICT d BASE NUMBER OF TEACHERS X "STANDARD" SUBSTITUTE COVERAGE COST

- For example, District 27 receives $534,600 for its occasional absence allocation (Table V-3).

DISTRICT 27 OCCASIONAL ABSENCE ALLOCATION = 972 TEACHERS X $550 PER TEACHER

= $534,600

The total citywide occasional absence allocation is the sum of all the districts' occasional absence allocations.

$$\text{TOTAL CITYWIDE OCCASIONAL ABSENCE ALLOCATION} = \sum_{d=1}^{32} \text{DISTRICT d OCCASIONAL ABSENCE ALLOCATION}$$

- For fiscal year 1976-1977, $13,607,000 goes for occasional absence allocations.

*The base number of teachers was developed earlier for the base allocation.

Table V-3

MODULE 2A

OCCASIONAL ABSENCE ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | BASE NUMBER OF TEACHERS | OCCASIONAL ABSENCE ALLOCATION |
|---|---|---|
| 1 | 457 | $ 251,350 |
| 2 | 665 | 365,750 |
| 3 | 551 | 303,050 |
| 4 | 544 | 299,200 |
| 5 | 568 | 312,400 |
| 6 | 661 | 363,550 |
| 7 | 686 | 377,300 |
| 8 | 929 | 510,950 |
| 9 | 1,270 | 698,500 |
| 10 | 1,044 | 574,200 |
| 11 | 808 | 444,400 |
| 12 | 744 | 409,200 |
| 13 | 687 | 377,850 |
| 14 | 806 | 443,300 |
| 15 | 811 | 446,050 |
| 16 | 512 | 281,600 |
| 17 | 933 | 513,150 |
| 18 | 674 | 370,700 |
| 19 | 915 | 503,250 |
| 20 | 815 | 448,250 |
| 21 | 794 | 436,700 |
| 22 | 804 | 442,200 |
| 23 | 563 | 309,650 |
| 24 | 856 | 470,800 |
| 25 | 752 | 413,600 |
| 26 | 498 | 273,900 |
| 27 | 972 | 534,600 |
| 28 | 769 | 422,950 |
| 29 | 864 | 475,200 |
| 30 | 813 | 447,150 |
| 31 | 1,297 | 713,350 |
| 32 | 678 | 372,900 |
| TL | 24,740 | $13,607,000 |

C. The Supporting Per Capita Allocation

The last part of a district's allocation for basic instructional services from Program 30 Module 2A is the supporting per capita allocation. The funds remaining in Module 2A after the base, supporting percent and occasional absence allocations have been identified are allocated on a per capita basis in proportion to workload weighted registers:

MODULE 2A FUNDS FOR SUPPORTING PER CAPITA ALLOCATION = MODULE 2A FUNDS FOR BASIC DISTRIBUTION — TOTAL CITYWIDE BASE ALLOCATION — TOTAL CITYWIDE SUPPORTING PERCENT ALLOCATION — TOTAL CITYWIDE OCCASIONAL ABSENCE ALLOCATION

- For fiscal year 1976-1977, $61,790,656 is available for supporting per capita allocation.

MODULE 2A FUNDS FOR SUPPORTING PER CAPITA ALLOCATION = $585,670,874 - $459,705,602 - $50,567,616 - $13,607,000

= $61,790,656

The steps for computing the supporting per capita allocation are illustrated in Figure V-5. The first step is to compute the citywide per capita amount based on the workload weighted register we developed in Chapter IV:

$$\text{CITYWIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT} = \frac{\text{MODULE 2A FUNDS FOR SUPPORTING PER CAPITA ALLOCATION}}{\text{TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER}}$$

- For fiscal year 1976-1977, the per capita amount is about $78.11:

Figure V-5

# COMPUTING THE SUPPORTING PER CAPITA ALLOCATION
# MODULE 2A

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | MODULE 2 FUNDS FOR SUPPORTING PER CAPITA ALLOCATION | ÷ | TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER | = | CITYWIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT |
| | $ 61,790,656 | | 791,104 | | $ 78.106868 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 2 | CITYWIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT | X | DISTRICT d WORKLOAD WEIGHTED REGISTER | = | DISTRICT d SUPPORTING PER CAPITA ALLOCATION |
| E.G., DIST. 27 | $ 78.106868 | X | 31,099 | = | $ 2,429,045 |

$$\text{CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT} = \frac{\$61,790,656}{791,104 \text{ STUDENTS (WORKLOAD WEIGHTED)}}$$

$$= \$78.106868 \text{ PER STUDENT (WORKLOAD WEIGHTED)}$$

A district's supporting per capita allocation is equal to its workload weighted register multiplied by the per capita amount:

$$\text{DISTRICT d SUPPORTING PER CAPITA ALLOCATION} = \text{DISTRICT d WORKLOAD WEIGHTED REGISTER} \times \text{CITY-WIDE WORKLOAD WEIGHTED PER CAPITA AMOUNT}$$

- For example, District 27, receives $2,429,045 for its supporting per capita allocation (Table V-4):

$$\text{DISTRICT 27 SUPPORTING PER CAPITA ALLOCATION} = 31,099 \times \$78.106868$$

$$= \$2,429,045$$

D. Total Instructional Services Basic Allocation

The total Instructional Services basic allocation to districts is the sum of their base, supporting percent, occasional absence, and supporting per capita allocations.

$$\text{DISTRICT d BASIC ALLOCATION} = \text{DISTRICT d BASE ALLOCATION} + \text{DISTRICT d SUPPORTING PERCENT ALLOCATION} + \text{DISTRICT d OCCASIONAL ABSENCE ALLOCATION} + \text{DISTRICT d SUPPORTING PER CAPITA ALLOCATION}$$

- To complete our example, District 27 receives $23,286,182 for its basic allocation:

Table V-4

MODULE 2A

SUPPORTING PER CAPITA ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | WORKLOAD WEIGHTED REGISTER | SUPPORTING PER CAPITA ALLOCATION |
|---|---|---|
| 1 | 14,594 | $1,139,892 |
| 2 | 21,258 | 1,660,396 |
| 3 | 17,612 | 1,375,618 |
| 4 | 17,389 | 1,358,200 |
| 5 | 18,171 | 1,419,280 |
| 6 | 21,142 | 1,651,335 |
| 7 | 21,942 | 1,713,821 |
| 8 | 29,706 | 2,320,243 |
| 9 | 40,628 | 3,173,326 |
| 10 | 33,388 | 2,607,832 |
| 11 | 25,830 | 2,017,500 |
| 12 | 23,796 | 1,858,631 |
| 13 | 21,973 | 1,716,242 |
| 14 | 25,769 | 2,012,736 |
| 15 | 25,921 | 2,024,608 |
| 16 | 16,356 | 1,277,516 |
| 17 | 29,837 | 2,330,475 |
| 18 | 21,567 | 1,684,531 |
| 19 | 29,259 | 2,285,329 |
| 20 | 26,061 | 2,035,543 |
| 21 | 25,395 | 1,983,524 |
| 22 | 25,698 | 2,007,190 |
| 23 | 17,998 | 1,405,767 |
| 24 | 27,368 | 2,137,629 |
| 25 | 24,035 | 1,877,299 |
| 26 | 15,918 | 1,243,305 |
| 27 | 31,099 | 2,429,045 |
| 28 | 24,594 | 1,920,960 |
| 29 | 27,637 | 2,158,640 |
| 30 | 25,987 | 2,029,763 |
| 31 | 41,484 | 3,240,186 |
| 32 | 21,692 | 1,694,294 |
| TOTAL | 791,104 | $61,790,656 |

DISTRICT 27 BASIC ALLOCATION = $18,308,592 + $2,013,945 + $534,600 + $2,429,045

= $23,286,182

The total allocations for basic instructional services to all districts are listed in Table V-5.

E. A Resource Equalization Strategy

The allocation formulae for Module 2A follow a resource equalization strategy for achieving equal educational opportunity for all youth. In Chapter I, we noted that equal dollars do not buy equal resources everywhere. The "prices" a district must pay for "identical" inputs vary, and workload factors mandate different mixes or "packages" of resources per pupil. The allocation formulae recognize these differences:

- A district's allocation depends on its average teacher salary, the "price" it must pay for its teachers.
- A district's allocation depends on its maximum pupil-teacher ratio, the basic classroom workload factor for teacher resources required to insure equal classroom teacher time for all students.

5. HOLD-HARMLESS ADJUSTMENT

Prior to 1975-1976 the Board of Education allowed a community school district one year to adjust to declining registers. This policy was implemented by allocating funds on the basis of "last" year's register. A result of this hold-harmless policy was that a district whose register "this" year was smaller than "last" year received a "windfall" for "phantom" students.

Table V-5

MODULE 2A

BASIC INSTRUCTIONAL SERVICES ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | BASE ALLOCATION | SUPPORTING PERCENT ALLOCATION | OCCASIONAL ABSENCE ALLOCATION | SUPPORTING PER CAPITA ALLOCATION | TOTAL BASIC INSTRUCTION ALLOCATION |
|---|---|---|---|---|---|
| 1 | $ 8,642,784 | $ 950,706 | $ 251,350 | $ 1,139,892 | $ 10,984,732 |
| 2 | 12,865,755 | 1,415,233 | 365,750 | 1,660,396 | 16,307,134 |
| 3 | 10,346,678 | 1,138,135 | 303,050 | 1,375,618 | 13,163,481 |
| 4 | 10,083,040 | 1,109,134 | 299,200 | 1,358,200 | 12,849,574 |
| 5 | 10,649,432 | 1,171,438 | 312,400 | 1,419,280 | 13,552,550 |
| 6 | 11,712,920 | 1,288,421 | 363,550 | 1,651,335 | 15,016,226 |
| 7 | 12,826,828 | 1,410,951 | 377,300 | 1,713,821 | 16,328,900 |
| 8 | 17,412,247 | 1,915,347 | 510,950 | 2,320,243 | 22,158,787 |
| 9 | 21,347,430 | 2,348,217 | 698,500 | 3,173,326 | 27,567,473 |
| 10 | 19,183,500 | 2,110,185 | 574,200 | 2,607,832 | 24,475,717 |
| 11 | 15,469,968 | 1,701,696 | 444,400 | 2,017,500 | 19,633,564 |
| 12 | 13,854,768 | 1,524,024 | 409,200 | 1,858,631 | 17,646,623 |
| 13 | 12,352,260 | 1,358,749 | 377,850 | 1,716,242 | 15,805,101 |
| 14 | 15,097,992 | 1,660,779 | 443,300 | 2,012,736 | 19,214,807 |
| 15 | 14,894,826 | 1,638,431 | 446,050 | 2,024,608 | 19,003,915 |
| 16 | 9,206,272 | 1,012,690 | 281,600 | 1,277,516 | 11,778,078 |
| 17 | 16,327,500 | 1,796,025 | 513,150 | 2,330,475 | 20,967,150 |
| 18 | 12,549,880 | 1,380,487 | 370,700 | 1,684,531 | 15,985,598 |
| 19 | 17,084,880 | 1,879,337 | 503,250 | 2,285,329 | 21,752,796 |
| 20 | 15,302,440 | 1,683,268 | 448,250 | 2,035,543 | 19,469,501 |
| 21 | 15,195,572 | 1,671,513 | 436,700 | 1,983,524 | 19,287,309 |
| 22 | 15,560,616 | 1,711,668 | 442,200 | 2,007,190 | 19,721,674 |
| 23 | 10,377,216 | 1,141,494 | 309,650 | 1,405,767 | 13,234,127 |
| 24 | 15,621,144 | 1,718,326 | 470,800 | 2,137,629 | 19,947,899 |
| 25 | 14,730,928 | 1,620,402 | 413,600 | 1,877,299 | 18,642,229 |
| 26 | 9,812,592 | 1,079,385 | 273,900 | 1,243,305 | 12,409,182 |
| 27 | 18,308,592 | 2,013,945 | 534,600 | 2,429,045 | 23,286,182 |
| 28 | 14,809,402 | 1,629,034 | 422,950 | 1,920,960 | 18,782,346 |
| 29 | 16,215,552 | 1,783,711 | 475,200 | 2,158,640 | 20,633,103 |
| 30 | 15,096,597 | 1,660,626 | 447,150 | 2,029,763 | 19,234,136 |
| 31 | 24,724,711 | 2,719,718 | 713,350 | 3,240,186 | 31,397,965 |
| 32 | 12,041,280 | 1,324,541 | 372,900 | 1,694,294 | 15,433,015 |
| TOTAL | $459,705,602 | $50,567,616 | $13,607,000 | $61,790,656 | $585,670,874 |

The hold-harmless policy for the 1975-1976 allocation was changed so that districts with declining registers were still given a year to adjust, but the extra amount they received for phantom students was limited to 2% more than what they would have received if their allocation had been based on "this" year's register.

This policy is carried one step further in the 1976-1977 allocation by using the Module 2A allocation on the October 1976 register -- "this" year's allocation is based on "this" year's register. At the begining of the fiscal year, a tentative Module 2A allocation will be made based on a projected October 1976 register;* this is the allocation made here in Policy Paper No. 5. After the October 1976 register is audited, districts with an actual workload weighted register lower than their projected one will be limited to not more than a 2% hold-harmless cushion in thier Module 2A allocation.

Figure V-6 illustrates the procedure for implementing this policy:

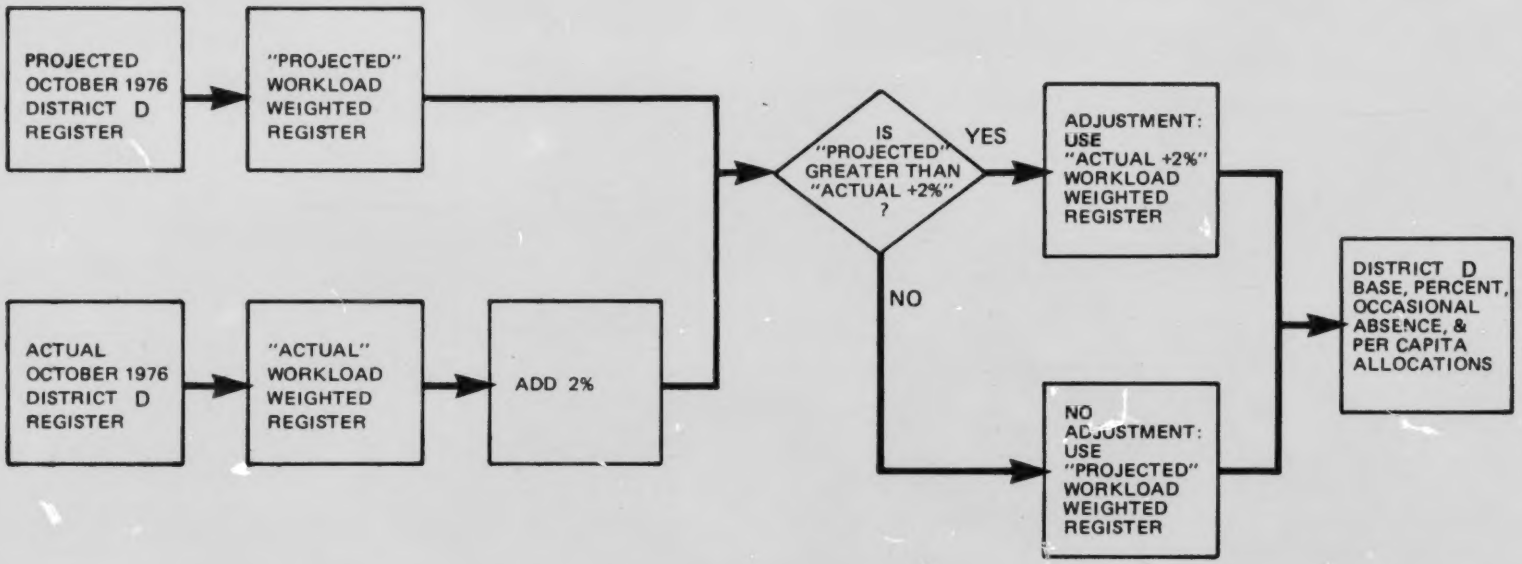
- Compute the "projected" workload weighted register from the projected October 1976 adjusted register.
- Compute the "actual" workload weighted register from the actual October 1976 adjusted register.
- Add 2% to the "actual" workload weighted regsiter.
- A district receives an allocation based on the smaller workload weighted register: "projected" or "actual + 2%."

Since October 1976 register is not yet available, districts that might be subject to the hold-harmless adjustment cannot now be identified. However, we can illustrate the possible consequences of the 2% hold-harmless

*Appendix C explains the procedure for developing the projected October 1976 adjusted register.

Figure V-6

## MID-YEAR HOLD-HARMLESS ADJUSTMENT


PROJECTED OCTOBER 1976 DISTRICT D REGISTER
"PROJECTED" WORKLOAD WEIGHTED REGISTER
ACTUAL OCTOBER 1976 DISTRICT D REGISTER
"ACTUAL" WORKLOAD WEIGHTED REGISTER
ADD 2%
IS "PROJECTED" GREATER THAN "ACTUAL +2%" ?
YES
NO
ADJUSTMENT: USE "ACTUAL +2%" WORKLOAD WEIGHTED REGISTER
NO ADJUSTMENT: USE "PROJECTED" WORKLOAD WEIGHTED REGISTER
DISTRICT D BASE, PERCENT, OCCASIONAL ABSENCE, & PER CAPITA ALLOCATIONS

policy by examining three hypothetical examples (see Figure V-7).

- District A's "actual" workload weighted register turns out to be less than projected, and the difference exceeds 2% of the "actual." Its Module 2A allocation is adjusted downward to the amount determined by its "actual + 2%" workload weighted register.

- District B's "actual" workload weighted register turns out to be less than projected, but the difference is within 2% of the "actual." Its Module 2A allocation remains unchanged.

- District C's "actual" workload weighted register turns out to be greater than projected. Its Module 2A allocation remains unchanged, and its is eligible for a register increase allocation from Module 5.

If the projected October 1976 registers turn out to be accurate, few disticts will be subject to the 2% hold-harmless adjustment, and their allocation adjustments will be minor. By definition any projection is somewhat uncertain, but this is traded against the advantages of using current registers as the basis for allocating over $585 million to the thirty-two community school districts.

The funds not allocated to districts affected by the 2% hold-harmless limit will be used to assist all districts in meeting the replacement cost of long-term medical absences. This continues the policy initiated in the 1975-1976 allocation.

- The replacement cost for all teachers absent more than 20 consecutive school days will be jointly shared by the community school districts and a centrally administered fund.

Figure V-7

**HOLD–HARMLESS EXAMPLES**

| | DISTRICT A | DISTRICT B | DISTRICT C |
|---|---|---|---|
| "PROJECTED" WORKLOAD WEIGHTED REGISTER | 20,000 | 20,000 | 20,000 |
| "ACTUAL" WORKLOAD WEIGHTED REGISTER | 19,500 | 19,900 | 20,100 |
| "ACTUAL + 2%" | 19,890 | 20,298 | 20,502 |
| IS "PROJECTED" GREATER THAN "ACTUAL + 2%" ? | YES | NO | NO |
| WORKLOAD WEIGHTED REGISTER USED FOR ALLOCATION | 19,890 ("ACTUAL + 2%") | 20,000 (" PROJECTED") | 20,000 ("PROJECTED") |
| COMMENT | EXCEEDS 2% HOLD-HARMLESS LIMIT. ADJUST MODULE 2A ALLOCATION DOWN TO 2% LIMIT. | WITHIN 2% HOLD-HARMLESS LIMIT. NO ADJUSTMENT IN MODULE 2A ALLOCATION. | NO ADJUSTMENT IN MODULE 2A ALLOCATION. ELIGIBLE FOR REGISTER INCREASE ALLOCATION FROM MODULE 5. |

- The community school districts will cover the replacement cost for all teachers absent up through 20 consecutive school days.

- For all teachers absent more than 20 consecutive school days, a centrally administered fund will contribute $55 per day toward the replacement cost of consecutive school days in excess of the first 20 (see Chapter VIII).

The following examples illustrate this procedure.

- A teacher is absent 20 days in a row. The district bears the entire cost.

- A teacher is absent 25 days in a row.

  • The district bears cost up through the first 20 days.

  • The central fund pays $55 per day toward the replacement cost of the last five days.

- A teacher is absent twice for a total of 30 days, 15 days the first time and 15 days the second. The district bears the entire cost.

- A teacher is absent twice for a total of 35 days, 25 days the first time and 10 days the second.

  • The district pays for the first 20 days of the first absence and all 10 days of the second.

  • $55 per day of the replacement cost for the last 5 days of the first absence is paid centrally.

6. THE SPECIAL NEEDS ALLOCATION

In fiscal year 1976-1977, nine percent of Module 2 funds or $57,923,493 is set aside for special needs distribution on the basis of the number of pupils reading below minimum competence. This needs money provides these

students with some of the services they require to support their educational progress.

- Special needs projects.
- Special needs teachers, school aides, paraprofessionals, occasional absences, and other than personal service.

A. Pupils With Low Reading Scores

The special needs allocation for community school districts is based on the estimated number of pupils scoring below mininum competence on the New York State Pupil Evaluation Program (PEP) reading test.

- The fiscal year 1976-1977 computation is based on the October 1975 reading tests scores of grade 6 pupils. The State defines "below minimum competence" as scoring at or below stanine, which is equivalent to scoring among the lowest 23% of pupils.*

The percent of grade 6 pupils with low reading scores in a district is multiplied by its combined adjusted elementary and junior high school registers to obtain the estimated number of pupils with low reading scores (see Figure V-8 for the computation steps).

*See "New York State Pupil Evaluation Program: School Administrator's Manual," The University of the State of New York, The State Education Department; p.15.

Figure V-8

# COMPUTING THE SPECIAL NEEDS ALLOCATION
## MODULE 2B

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | DISTRICT d ELEMENTARY AND JUNIOR HIGH ADJUSTED REGISTER | X | DISTRICT d PERCENT OF PUPILS WITH LOW READING SCORES | = | DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES |
| E.G., DIST. 27 | 25,758 | X | 0.485 | = | 12,493 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 2 | MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION | ÷ | TOTAL CITYWIDE NUMBER OF PUPILS WITH LOW READING SCORES | = | CITYWIDE SPECIAL NEEDS PER CAPITA AMOUNT |
| TAX LEVY | $ 20,195,655 | ÷ | 344,351 | = | $ 58.648458 |
| STATE AID | $ 37,727,838 | ÷ | 344,351 | = | $ 109.562156 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 3 | DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES | X | CITYWIDE SPECIAL NEEDS PER CAPITA AMOUNT | = | DISTRICT d SPECIAL NEEDS ALLOCATION |
| E.G., DIST. 27 TAX LEVY | 12,493 | X | $ 58.648458 | = | $ 732,695 |
| STATE AID | 12,493 | X | $ 109.562156 | = | $ 1,368,760 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 4 | DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION | + | DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION | = | DISTRICT d SPECIAL NEEDS ALLOCATION |
| E.G., DIST. 27 | $ 732,695 | + | $ 1,368,760 | = | $ 2,101,455 |

| | | | | |
|---|---|---|---|---|
| DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES | = | DISTRICT d PERCENT OF PUPILS WITH LOW READING SCORES | X | DISTRICT d ELEMENTARY AND JUNIOR HIGH ADJUSTED REGISTER |

- For example, District 27 has an estimated 12,493 pupils with low reading scores:

| | | |
|---|---|---|
| DISTRICT 27 NUMBER OF PUPILS WITH LOW READING SCORES | = | 0.485 x 25,758 |
| | = | 12,493 PUPILS (LOW READING) |

Table V-6 lists the estimated number of pupils with low reading scores for each district.

B. The Special Needs Allocation

The next step is to determine the amount for special needs distribution:

| | | | | |
|---|---|---|---|---|
| MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION | = | PERCENT OF MODULE 2 FUNDS FOR SPECIAL NEEDS | X | TOTAL MODULE 2 FUNDS |

- For fiscal year 1976-1977, 9% or $57,923,493 is set aside for special needs distribution:

| | | |
|---|---|---|
| MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION | = | 0.09 x $643,594,367 |
| | = | $57,923,493 |

Table V-6

## ESTIMATED NUMBER OF PUPILS READING BELOW MINIMUM COMPETENCE

## FISCAL YEAR 1976-1977

| DISTRICT | ELEMENTARY AND JUNIOR HIGH ADJUSTED REGISTER | PROPORTION OF PUPILS READING BELOW MINIMUM COMPETENCE | ESTIMATED NUMBER OF PUPILS READING BELOW MINIMUM COMPETENCE |
|---|---|---|---|
| 1 | 12,514 | 0.695 | 8,697 |
| 2 | 18,276 | 0.421 | 7,694 |
| 3 | 14,918 | 0.640 | 9,548 |
| 4 | 14,372 | 0.689 | 9,902 |
| 5 | 15,465 | 0.639 | 9,882 |
| 6 | 16,596 | 0.633 | 10,505 |
| 7 | 19,481 | 0.672 | 13,091 |
| 8 | 24,510 | 0.570 | 13,971 |
| 9 | 32,594 | 0.678 | 22,099 |
| 10 | 27,044 | 0.551 | 14,901 |
| 11 | 22,185 | 0.405 | 8,985 |
| 12 | 21,553 | 0.700 | 15,087 |
| 13 | 18,618 | 0.697 | 12,977 |
| 14 | 21,382 | 0.682 | 14,583 |
| 15 | 21,383 | 0.651 | 13,920 |
| 16 | 14,496 | 0.600 | 8,698 |
| 17 | 23,911 | 0.626 | 14,968 |
| 18 | 18,003 | 0.359 | 6,463 |
| 19 | 24,638 | 0.649 | 15,990 |
| 20 | 22,262 | 0.385 | 8,571 |
| 21 | 22,275 | 0.360 | 8,019 |
| 22 | 22,408 | 0.281 | 6,297 |
| 23 | 15,412 | 0.723 | 11,143 |
| 24 | 22,671 | 0.369 | 8,366 |
| 25 | 21,224 | 0.222 | 4,712 |
| 26 | 14,414 | 0.201 | 2,897 |
| 27 | 25,758 | 0.485 | 12,493 |
| 28 | 21,058 | 0.437 | 9,202 |
| 29 | 22,717 | 0.456 | 10,359 |
| 30 | 20,991 | 0.400 | 8,396 |
| 31 | 34,603 | 0.263 | 9,101 |
| 32 | 18,387 | 0.698 | 12,834 |
| TOTAL | 666,119 | -- | 344,351 |

The funds for special needs distribution are generated from two sources (Figure V-9):

- $37,727,838 is from State Aid.
- Tax Levy funds provide the remaining $20,195,655 required to bring the total up to 9%.

Funds from both sources are distributed on the same basis of need:

- Reading scores below minimum competency.

Two per capita amounts are required.

$$\text{CITYWIDE STATE AID SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\text{STATE AID MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION}}{\text{TOTAL CITYWIDE NUMBER OF PUPILS WITH LOW READING SCORES}}$$

$$\text{CITYWIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\text{TAX LEVY MODULE 2B FUNDS FOR SPECIAL NEEDS DISTRIBUTION}}{\text{TOTAL CITYWIDE NUMBER OF PUPILS WITH LOW READING SCORES}}$$

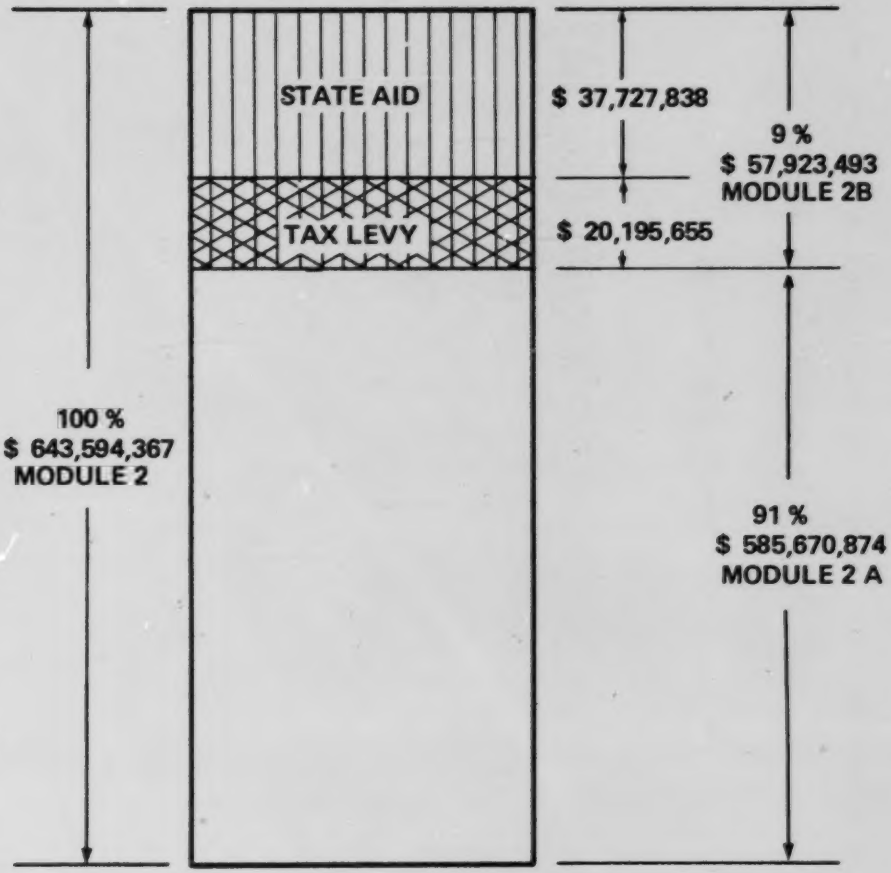
- The fiscal year 1976-1977 computation for determining special needs is based on the reading scores of grade 6 pupils in October 1975:

$$\text{CITYWIDE STATE AID SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\$37,727,838}{344,351 \text{ PUPILS (LOW READING)}}$$

$$= \$109.562156 \text{ PER PUPIL (LOW READING)}$$

Figure V-9

# MODULE 2B
# FUNDS FOR SPECIAL NEEDS
# FISCAL YEAR 1976-1977
# $ 57,923,493



$$\text{CITYWIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\$20,195,655}{344,351 \text{ PUPILS (LOW READING)}}$$

$$= \$58.648458 \text{ PER PUPIL (LOW READING)}$$

Finally, the district special needs allocation from each source is the per capita amount multiplied by the district's number of pupils with low reading scores, and the total special needs allocation is the sum of the allocations from the two sources.

$$\text{DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES} \times \text{CITYWIDE STATE AID SPECIAL NEEDS PER CAPITA AMOUNT}$$

$$\text{DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES} \times \text{CITYWIDE TAX LEVY SPECIAL NEEDS PER CAPITA AMOUNT}$$

$$\text{DISTRICT d SPECIAL NEEDS ALLOCATION} = \text{DISTRICT d STATE AID SPECIAL NEEDS ALLOCATION} + \text{DISTRICT d TAX LEVY SPECIAL NEEDS ALLOCATION}$$

- For example, District 27 has an estimated 12,493 students with low reading scores and receives $2,101,455:

$$\text{DISTRICT 27 STATE AID SPECIAL NEEDS ALLOCATION} = 12,493 \times \$109.562156$$

$$= \$1,368,760$$

DISTRICT 27 TAX LEVY SPECIAL NEEDS ALLOCATION = 12,493 x $58.648458

= $732,695

DISTRICT 27 SPECIAL NEEDS ALLOCATION = $1,368,760 + $732,695

= $2,101,455

The special needs allocations for all districts are listed in Table V-7.

7. THE TOTAL MODULE 2 ALLOCATION

The total Module 2 allocation to each district is the sum of the basic and special needs allocations (Figure V-10):

DISTRICT d MODULE 2 ALLOCATION = DISTRICTS d BASIC ALLOCATION + DISTRICT d SPECIAL NEEDS ALLOCATION

- To complete our example, District 27 receives $25,387,637:

DISTRICT 27 MODULE 2 ALLOCATION = $23,286,182 + $2,101,455

= $25,387,637

The total Module 2 allocations for all districts are listed in Table V-8.

Table V-7

MODULE 2B

SPECIAL NEEDS ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | NUMBER OF PUPILS WITH LOW READING SCORES | TAX LEVY ALLOCATION | STATE AID ALLOCATION | TOTAL SPECIAL NEEDS ALLOCATION |
|---|---|---|---|---|
| 1 | 8,697 | $ 510,066 | $ 952,862 | $ 1,462,928 |
| 2 | 7,694 | 451,241 | 842,971 | 1,294,212 |
| 3 | 9,548 | 559,975 | 1,046,099 | 1,606,074 |
| 4 | 9,902 | 580,737 | 1,084,884 | 1,665,621 |
| 5 | 9,882 | 579,564 | 1,082,693 | 1,662,257 |
| 6 | 10,505 | 616,102 | 1,150,950 | 1,767,052 |
| 7 | 13,091 | 767,767 | 1,434,278 | 2,202,045 |
| 8 | 13,971 | 819,378 | 1,530,693 | 2,350,071 |
| 9 | 22,099 | 1,296,073 | 2,421,216 | 3,717,289 |
| 10 | 14,901 | 873,921 | 1,632,586 | 2,506,507 |
| 11 | 8,985 | 526,956 | 984,416 | 1,511,372 |
| 12 | 15,087 | 884,829 | 1,652,964 | 2,537,793 |
| 13 | 12,977 | 761,081 | 1,421,788 | 2,182,869 |
| 14 | 14,583 | 855,270 | 1,597,745 | 2,453,015 |
| 15 | 13,920 | 816,387 | 1,525,105 | 2,341,492 |
| 16 | 8,698 | 510,124 | 952,972 | 1,463,096 |
| 17 | 14,968 | 877,850 | 1,639,926 | 2,517,776 |
| 18 | 6,463 | 379,045 | 708,100 | 1,087,145 |
| 19 | 15,990 | 937,789 | 1,751,899 | 2,689,688 |
| 20 | 8,571 | 502,676 | 939,057 | 1,441,733 |
| 21 | 8,019 | 470,302 | 878,579 | 1,348,881 |
| 22 | 6,297 | 369,309 | 689,913 | 1,059,222 |
| 23 | 11,143 | 653,520 | 1,220,851 | 1,874,371 |
| 24 | 8,366 | 490,653 | 916,597 | 1,407,250 |
| 25 | 4,712 | 276,352 | 516,257 | 792,609 |
| 26 | 2,897 | 169,905 | 317,402 | 487,307 |
| 27 | 12,493 | 732,695 | 1,368,760 | 2,101,455 |
| 28 | 9,202 | 539,683 | 1,008,191 | 1,547,874 |
| 29 | 10,359 | 607,539 | 1,134,954 | 1,742,493 |
| 30 | 8,396 | 492,412 | 919,884 | 1,412,296 |
| 31 | 9,101 | 533,760 | 997,125 | 1,530,885 |
| 32 | 12,834 | 752,694 | 1,406,121 | 2,158,815 |
| TOTAL | 344,351 | $20,195,655 | $37,727,838 | $57,923,493 |

Figure V-10

# ALLOCATING FUNDS FOR INSTRUCTIONAL SERVICES
## MODULE 2

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| STEP 1 | DISTRICT d BASE ALLOCATION | + | DISTRICT d SUPPORTING PERCENT ALLOCATION | + | DISTRICT d OCCASIONAL ABSENCE ALLOCATION | + | DISTRICT d SUPPORTING PER CAPITA ALLOCATION | = | DISTRICT d BASIC ALLOCATION |
| E.G., DIST. 27 | $ 18,308,592 | + | $ 2,013,945 | + | $ 534,600 | + | $ 2,429,045 | = | $ 23,286,182 |



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| STEP 2 | DISTRICT d BASIC ALLOCATION | + | DISTRICT d SPECIAL NEEDS ALLOCATION | = | DISTRICT d MODULE 2 ALLOCATION |
| E.G., DIST. 27 | $ 23,286,182 | + | $ 2,101,455 | = | $ 25,387,637 |

Table V-8

MODULE 2

INSTRUCTIONAL SERVICES

FISCAL YEAR 1976-1977

| DISTRICT | SPECIAL NEEDS ALLOCATION | BASIC INSTRUCTION ALLOCATION | TOTAL ALLOCATION |
|---|---|---|---|
| 1 | $ 1,462,928 | $ 10,984,732 | $ 12,447,660 |
| 2 | 1,294,212 | 16,307,134 | 17,601,346 |
| 3 | 1,606,074 | 13,163,481 | 14,769,555 |
| 4 | 1,665,621 | 12,849,574 | 14,515,195 |
| 5 | 1,662,257 | 13,552,550 | 15,214,807 |
| 6 | 1,767,052 | 15,016,226 | 16,783,278 |
| 7 | 2,202,045 | 16,328,900 | 18,530,945 |
| 8 | 2,350,071 | 22,158,787 | 24,508,858 |
| 9 | 3,717,289 | 27,567,473 | 31,284,762 |
| 10 | 2,506,507 | 24,475,717 | 26,982,224 |
| 11 | 1,511,372 | 19,633,564 | 21,144,936 |
| 12 | 2,537,793 | 17,646,623 | 20,184,416 |
| 13 | 2,182,869 | 15,805,101 | 17,987,970 |
| 14 | 2,453,015 | 19,214,807 | 21,667,822 |
| 15 | 2,341,492 | 19,003,915 | 21,345,407 |
| 16 | 1,463,096 | 11,778,078 | 13,241,174 |
| 17 | 2,517,776 | 20,967,150 | 23,484,926 |
| 18 | 1,087,145 | 15,985,598 | 17,072,743 |
| 19 | 2,689,688 | 21,752,796 | 24,442,484 |
| 20 | 1,441,733 | 19,469,501 | 20,911,234 |
| 21 | 1,348,881 | 19,287,309 | 20,636,190 |
| 22 | 1,059,222 | 19,721,674 | 20,780,896 |
| 23 | 1,874,371 | 13,234,127 | 15,108,498 |
| 24 | 1,407,250 | 19,947,899 | 21,355,149 |
| 25 | 792,609 | 18,642,229 | 19,434,838 |
| 26 | 487,307 | 12,409,182 | 12,896,489 |
| 27 | 2,101,455 | 23,286,182 | 25,387,637 |
| 28 | 1,547,874 | 18,782,346 | 20,330,220 |
| 29 | 1,742,493 | 20,633,103 | 22,375,596 |
| 30 | 1,412,296 | 19,234,136 | 20,646,432 |
| 31 | 1,530,885 | 31,397,965 | 32,928,850 |
| 32 | 2,158,815 | 15,433,015 | 17,591,830 |
| TL | $57,923,493 | $585,670,874 | $643,594,367 |

## VI. MODULE 3: CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS

Module 3 is divided into two parts: Continuing Education and Extended Use of School Buildings (Figure VI-1). Both parts are allocated on a per capita basis.

### 1. CONTINUING EDUCATION

The computations for allocating Continuing Education funds, Module 3A, are illustrated in Figure VI-2. The first step is to compute the weighted allocation register, shown in Table VI-1. This is composed of:

- The public school register.
- Half the non-public school register.
- Half the estimated number of low income children attending public schools.

The next steps are to compute the per capita amount and the allocation to each district:

$$\text{CITYWIDE CONTINUING EDUCATION PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 3A FUNDS}}{\text{TOTAL CITYWIDE WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION}}$$

- For fiscal year 1976-1977, the weighted register is based on the October 1975 public school registers, the October 1975 BEDS data on non-public schools, the October 1975 Master File on the Departent of Social Services, and the free lunch service during October 1975. The per capita amount is about $3.80.

Figure VI-1

# MODULE 3
## CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS
## FISCAL YEAR 1976-1977
## $ 6,371,826

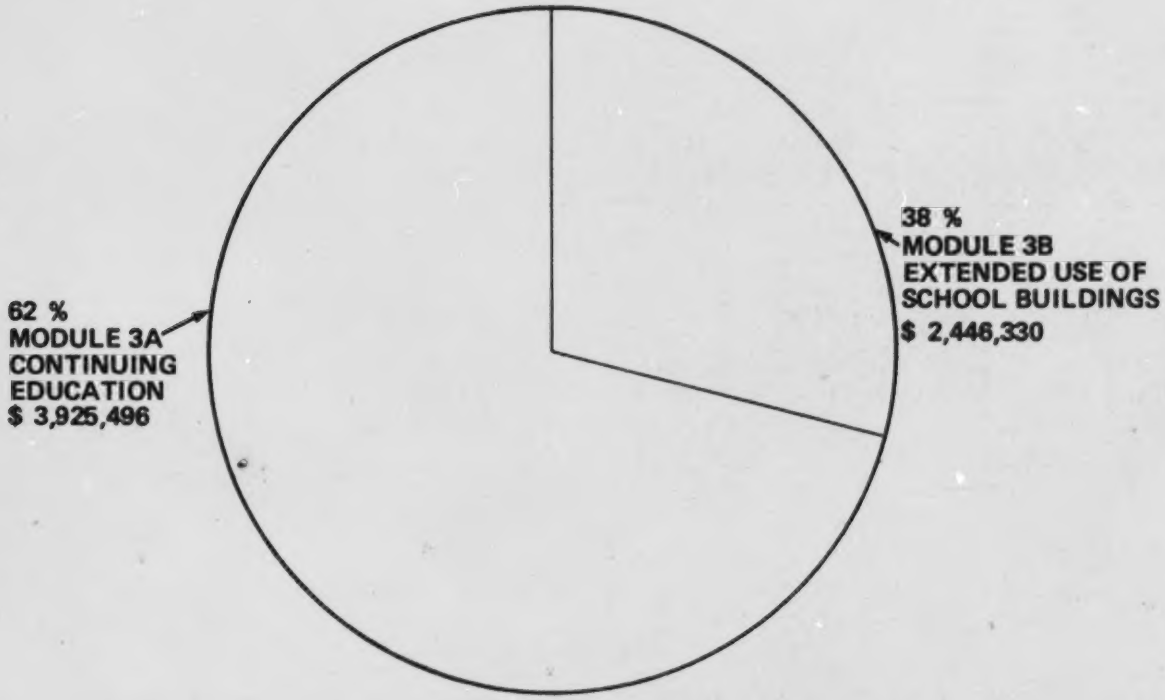


Figure VI-2

# ALLOCATING CONTINUING EDUCATION FUNDS
## MODULE 3A

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| STEP 1 | PUBLIC SCHOOL REGISTER | + | HALF THE NON-PUBLIC SCHOOL REGISTER | + | HALF THE NUMBER OF LOW INCOME CHILDREN | = | TOTAL WEIGHTED ALLOCATION REGISTER |
| | 733,237 | | 127,090.0 | | 172,186.0 | | 1,032,513.0 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 2 | TOTAL MODULE 3A FUNDS | ÷ | TOTAL WEIGHTED ALLOCATION REGISTER | = | PER CAPITA MODULE 3A ALLOCATION |
| | $ 3,925,496 | | 1,032,513.0 | | $ 3.801885 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 3 | DISTRICT d WEIGHTED ALLOCATION REGISTER | X | PER CAPITA MODULE 3A ALLOCATION | = | DISTRICT d MODULE 3A ALLOCATION |
| E.G., DIST. 27 | 39,868.0 | X | $ 3.801885 | = | $ 151,574 |

Table VI-1

MODULE 3 WEIGHTED REGISTERS

FISCAL YEAR 1976-1977

| DISTRICT | PUBLIC SCHOOL REGISTER | NON-PUBLIC SCHOOL REGISTER | LOW INCOME CHILDREN | SCHOOL BUILDINGS | WEIGHTED REGISTER | |
|---|---|---|---|---|---|---|
| | | | | | CONTINUING EDUCATION | EXTENDED USE |
| 1 | 13,502 | 3,233 | 8,879 | 15 | 19,558.0 | 36,174.5 |
| 2 | 19,897 | 19,696 | 7,488 | 19 | 33,489.0 | 62,337.0 |
| 3 | 16,215 | 7,646 | 9,552 | 18 | 24,814.0 | 46,637.0 |
| 4 | 15,406 | 3,209 | 10,680 | 19 | 22,350.5 | 42,955.0 |
| 5 | 16,731 | 2,168 | 11,431 | 17 | 23,530.5 | 41,614.5 |
| 6 | 18,422 | 7,051 | 10,559 | 14 | 27,227.0 | 44,752.5 |
| 7 | 21,030 | 3,586 | 14,845 | 24 | 30,245.5 | 56,038.5 |
| 8 | 27,096 | 7,149 | 15,792 | 28 | 38,566.5 | 70,141.0 |
| 9 | 35,724 | 3,895 | 27,215 | 28 | 51,279.0 | 81,226.5 |
| 10 | 30,053 | 11,830 | 15,925 | 23 | 43,930.5 | 72,845.5 |
| 11 | 24,276 | 13,273 | 7,417 | 26 | 34,621.0 | 67,257.5 |
| 12 | 22,929 | 2,839 | 16,146 | 22 | 32,421.5 | 55,841.0 |
| 13 | 20,178 | 3,777 | 13,407 | 21 | 28,770.0 | 51,658.5 |
| 14 | 23,290 | 8,806 | 16,121 | 24 | 35,753.5 | 64,156.5 |
| 15 | 23,674 | 16,107 | 13,502 | 21 | 38,478.5 | 67,532.0 |
| 16 | 15,224 | 5,160 | 10,606 | 15 | 23,107.0 | 40,687.0 |
| 17 | 26,166 | 4,339 | 14,676 | 17 | 35,673.5 | 54,843.0 |
| 18 | 19,496 | 4,137 | 5,641 | 18 | 24,385.0 | 44,453.5 |
| 19 | 26,773 | 3,979 | 16,848 | 25 | 37,186.5 | 64,176.0 |
| 20 | 24,987 | 18,853 | 7,718 | 23 | 38,272.5 | 70,699.0 |
| 21 | 24,488 | 7,933 | 7,301 | 27 | 32,105.0 | 63,071.5 |
| 22 | 25,044 | 10,850 | 4,619 | 24 | 32,778.5 | 62,203.5 |
| 23 | 16,535 | 687 | 11,987 | 19 | 22,872.0 | 42,215.5 |
| 24 | 25,646 | 13,545 | 6,364 | 21 | 35,600.5 | 63,373.0 |
| 25 | 23,662 | 9,982 | 3,288 | 26 | 30,297.0 | 61,288.0 |
| 26 | 16,046 | 5,861 | 1,391 | 12 | 19,672.0 | 34,602.5 |
| 27 | 29,148 | 11,289 | 10,151 | 29 | 39,868.0 | 74,512.5 |
| 28 | 23,262 | 7,047 | 7,949 | 23 | 30,760.0 | 57,283.5 |
| 29 | 25,386 | 8,421 | 8,396 | 24 | 33,794.5 | 62,005.0 |
| 30 | 23,766 | 11,931 | 8,013 | 23 | 33,738.0 | 62,703.5 |
| 31 | 39,227 | 15,439 | 7,006 | 33 | 50,449.5 | 91,169.0 |
| 32 | 19,958 | 462 | 13,459 | 16 | 26,918.5 | 43,149.5 |
| TOTAL | 733,237 | 254,180 | 344,372 | 694 | 1,032,513.0 | 1,853,603.0 |

$$\text{CITYWIDE CONTINUING EDUCATION PER CAPITA AMOUNT} = \frac{\$3,925,496}{\$1,032,513.0 \text{ STUDENTS (WEIGHTED)}}$$

$$= \$3.801885 \text{ PER STUDENT (WEIGHTED)}$$

Each district receives the per capita amount multiplied by its weighted register:

$$\text{DISTRICT d CONTINUING EDUCATION ALLOCATION} = \text{DISTRICT d WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION} \times \text{CITYWIDE CONTINUING EDUCATION PER CAPITA AMOUNT}$$

- Continuing our example, Table VI-2 shows District 27 receives $151.574:

$$\text{DISTRICT 27 CONTINUING EDUCATION ALLOCATION} = 39,868.0 \times \$3.801885$$

$$= \$151,574$$

2. EXTENDED USE OF SCHOOL BUILDINGS

The Extended Use of School Buildings allocation, Module 3B, is computed in a similar way. Figure VI-3 illustrates the steps. The weighted allocation register (Table VI-1) is composed of:

- The non-public school register
- Half the estimated number of low income children attending public schools
- One thousand times the number of free-standing school structures whose day register is 500 or more.

Table VI-2

MODULE 3

CONTINUING EDUCATION AND

EXTENDED USE OF SCHOOL BUILDINGS ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | MODULE 3A CONTINUING EDUCATION ALLOCATION | MODULE 3B EXTENDED USE ALLOCATION | TOTAL MODULE 3 ALLOCATION |
|---|---|---|---|
| 1 | $ 74,357 | $ 47,742 | $ 122,099 |
| 2 | 127,321 | 82,271 | 209,592 |
| 3 | 94,340 | 61,550 | 155,890 |
| 4 | 84,974 | 56,691 | 141,665 |
| 5 | 89,460 | 54,922 | 144,382 |
| 6 | 103,514 | 59,063 | 162,577 |
| 7 | 114,990 | 73,958 | 188,948 |
| 8 | 146,625 | 92,570 | 239,195 |
| 9 | 194,955 | 107,200 | 302,155 |
| 10 | 167,019 | 96,139 | 263,158 |
| 11 | 131,625 | 88,764 | 220,389 |
| 12 | 123,263 | 73,697 | 196,960 |
| 13 | 109,380 | 68,177 | 177,557 |
| 14 | 135,931 | 84,672 | 220,603 |
| 15 | 146,291 | 89,127 | 235,418 |
| 16 | 87,850 | 53,697 | 141,547 |
| 17 | 135,627 | 72,380 | 208,007 |
| 18 | 92,709 | 58,668 | 151,377 |
| 19 | 141,379 | 84,698 | 226,077 |
| 20 | 145,508 | 93,306 | 238,814 |
| 21 | 122,060 | 83,240 | 205,300 |
| 22 | 124,620 | 82,094 | 206,714 |
| 23 | 86,957 | 55,715 | 142,672 |
| 24 | 135,349 | 83,638 | 218,987 |
| 25 | 115,186 | 80,886 | 196,072 |
| 26 | 74,791 | 45,667 | 120,458 |
| 27 | 151,574 | 98,339 | 249,913 |
| 28 | 116,946 | 75,601 | 192,547 |
| 29 | 128,483 | 81,832 | 210,315 |
| 30 | 128,268 | 82,754 | 211,022 |
| 31 | 191,803 | 120,325 | 312,128 |
| 32 | 102,341 | 56,947 | 159,288 |
| TL | $3,925,496 | $2,446,330 | $6,371,826 |

Figure VI-3

# ALLOCATING EXTENDED USE OF SCHOOL BUILDINGS FUNDS
## MODULE 3B

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| STEP 1 | PUBLIC SCHOOL REGISTER | + | NON–PUBLIC SCHOOL REGISTER | + | HALF THE NUMBER OF LOW INCOME CHILDREN | + | NUMBER OF SCHOOL BUILDINGS X 1,000 | = | TOTAL WEIGHTED ALLOCATION REGISTER |
| | 733,237 | | 254,180 | | 172,186.0 | | 694,000 | | 1,853,603.0 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 2 | TOTAL MODULE 3B FUNDS | ÷ | TOTAL WEIGHTED ALLOCATION REGISTER | = | PER CAPITA MODULE 3B ALLOCATION |
| | $ 2,446,330 | | 1,853,603.0 | | $ 1.319770 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 3 | DISTRICT d WEIGHTED ALLOCATION REGISTER | X | PER CAPITA MODULE 3B ALLOCATION | = | DISTRICT d MODULE 3B ALLOCATION |
| E.G., DIST. 27 | 74,512.5 | X | $ 1.319770 | = | $ 98,339 |

The next steps are to compute the per capita amount and the allocation to each district.

$$\text{CITYWIDE EXTENDED USE PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 3B FUNDS}}{\text{TOTAL CITYWIDE WEIGHTED ALLOCATION REGISTER FOR EXTENDED USE}}$$

- For fiscal year 1976-1977, the weighted register is based on the October 1975 public school registers, the October 1975 BEDS data on non-public schools, the October 1975 Master File of the Department of Social Services, the free lunch service during October 1975, and the October 1975 number of school buildings. The per capita amount is about $1.32:

$$\text{CITYWIDE EXTENDED USE PER CAPITA AMOUNT} = \frac{\$2,446,330}{1,853,603.0 \text{ STUDENTS (WEIGHTED)}}$$

$$= \$1.319770 \text{ PER STUDENT (WEIGHTED)}$$

Each district receives the per capita amount multiplied by its weighted register:

$$\text{DISTRICT d EXTENDED USE ALLOCATION} = \text{DISTRICT d WEIGHTED ALLOCATION REGISTER FOR EXTENDED USE} \times \text{CITYWIDE EXTENDED USE PER CAPITA AMOUNT}$$

- Continuing with our example, Table VI-2 shows District 27 receives $98,339:

$$\text{DISTRICT 27 EXTENDED USE ALLOCATION} = 74,512.5 \times \$1.319770$$

$$= \$98,339$$

The total Module 3 Allocation to a district is the sum of parts A and B:

| DISTRICT d MODULE 3 ALLOCATION | = | DISTRICT d CONTINUING EDUCATION ALLOCATION | + | DISTRICT d EXTENDED USE ALLOCATION |
|---|---|---|---|---|

- To complete our example, Table VI-2 shows District 27 receives $249,913:

DISTRICT 27 MODULE 3 ALLOCATION = $151,574 + $98,339

= $249,913

## VII. MODULE 4: SPECIAL FORMULA FUNDS

Module 4, Special Formula Funds, is made up of two separate modules:

- Module 4A: New York State Textbook Program.
- Module 4B: Funds for Capital Note Items.

### 1. NEW YORK STATE TEXTBOOK PROGRAM

The State of New York provides up to $10.00 per pupil in grades K-9 under the Day Elementary and Day Junior High School New York State Textbook Law. The allocation will be based on the September 30, 1976, registers.

> For fiscal year 1976-1977, the State will provide an estimated $7,476,000. This amount is subject to change depending on the actual September 30, 1976, register.

### 2. FUNDS FOR CAPITAL NOTE ITEMS

The monies placed into Module 4B, Funds for Capital Note Items, are distributed to community school districts on a per capita basis. A workload weighted register, based on the October 31, 1975, audited registers and the workload weights developed in Chapter IV,* is used to determine the per capita amount and each district's allocation. The procedure is shown in Figure VII-1.

$$\text{CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 4B FUNDS}}{\text{TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER}}$$

*See Appendix B for the audited October 31, 1975, register and the workload weighted register of October 1975.

Figure VII-1

# ALLOCATING FUNDS FOR CAPITAL NOTE ITEMS
## MODULE 4B

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | TOTAL MODULE 4B AMOUNT | ÷ | TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER | = | CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT |
| | $ 3,103,393 | | 805,902 | | $ 3.850832 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 2 | DISTRICT d WORKLOAD WEIGHTED REGISTER | X | CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT | = | DISTRICT d MODULE 4B ALLOCATION |
| E.G. DIST. 27 | 30,820 | X | $ 3.850832 | = | $ 118,683 |

- For fiscal year 1976-1977, the per capita amount is about $3.85:

$$\text{CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT} = \frac{\$3,103,393}{805,902 \text{ STUDENTS (WORKLOAD WEIGHTED)}}$$

$$= \$3.850832 \text{ PER STUDENT (WORKLOAD WEIGHTED)}$$

Each District's Module 4B allocation is equal to its workload weighted register multiplied by the per capita amount:

$$\text{DISTRICT d MODULE 4B ALLOCATION} = \text{DISTRICT d WORKLOAD WEIGHTED REGISTER} \times \text{CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT}$$

- For example, District 27 receives $118,683:

$$\text{DISTRICT 27 MODULE 4B ALLOCATION} = 30,820 \times \$3.850832$$

$$= \$118,683$$

The Module 4B allocation to each district is listed in Table VII-1.

Table VII-1

MODULE 4B

CAPITAL NOTES ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | WORKLOAD WEIGHTED REGISTER | TOTAL ALLOCATION |
|---|---|---|
| 1 | 15,366 | $ 59,172 |
| 2 | 22,092 | 85,073 |
| 3 | 18,126 | 69,800 |
| 4 | 17,408 | 67,035 |
| 5 | 19,019 | 73,239 |
| 6 | 20,327 | 78,276 |
| 7 | 23,890 | 91,996 |
| 8 | 31,148 | 119,946 |
| 9 | 39,749 | 153,067 |
| 10 | 33,132 | 127,586 |
| 11 | 26,619 | 102,505 |
| 12 | 25,892 | 99,706 |
| 13 | 22,382 | 86,189 |
| 14 | 26,545 | 102,220 |
| 15 | 26,574 | 102,332 |
| 16 | 16,849 | 64,883 |
| 17 | 29,320 | 112,906 |
| 18 | 21,727 | 83,667 |
| 19 | 29,906 | 115,163 |
| 20 | 26,829 | 103,314 |
| 21 | 26,401 | 101,666 |
| 22 | 26,172 | 100,784 |
| 23 | 18,739 | 72,161 |
| 24 | 27,028 | 104,080 |
| 25 | 24,820 | 95,578 |
| 26 | 16,970 | 65,349 |
| 27 | 30,820 | 118,683 |
| 28 | 25,029 | 96,382 |
| 29 | 27,621 | 106,364 |
| 30 | 25,432 | 97,934 |
| 31 | 41,617 | 160,259 |
| 32 | 22,353 | 86,078 |
| TL | 805,902 | $3,103,393 |

## VIII. MODULE 5: SPECIAL PURPOSES

Module 5 monies are designated for the special purposes (Table VIII-1):

- Module 5A, Special Purpose Funds, is managed centrally.
- Module 5B, Special Purpose Reserve, is allocated to community school districts.

### I. MODULE 5A: SPECIAL PURPOSE FUNDS

Module 5A funds finance centrally administered services to community school districts.

#### A. School Lunch: $86,517,572

The Bureau of School Lunch provides lunches for children in all schools. Districts may choose to operate their own school lunch program. Districts exercising this option for fiscal year 1976-1977 are allocated tax levy funds from school lunch appropriations in Program 30 in accordance with the following formula:

- The basis for school lunch tax levy allocations is the number of school lunches served in 1975-1976. A citywide average tax levy cost per school lunch is obtained by dividing 1975-1976 total number of school lunches by the 1976-1977 total school lunch tax levy funds in Unit of Appropriation 30. District tax levy allocations are then determined by multiplying this average cost by the number of lunches served in each district during 1975-1976.

Table VIII-I

MODULE 5, SPECIAL PURPOSES

FISCAL YEAR 1976-1977

| | |
|---|---|
| MODULE 5: SPECIAL PURPOSES | $ 142,704,834 |
| MODULE 5A: SPECIAL PURPOSE FUNDS | $ 113,667,968 |
| School Lunch | $ 86,517,572 |
| Repair and Maintenance | 19,031,261 |
| Leased Space | 5,389,345 |
| Paraprofessional Training Program | * |
| Borough-Wide Music Program | 106,307 |
| Citywide Awards | 2,500 |
| School Safety | 2,620,983 |
| MODULE 5B: SPECIAL PURPOSE RESERVE | $ 29,036,866 |
| Sabbatical Leave | $ 1,582,000 |
| Leave in Lieu of Sabbaticals | 2,427,471 |
| Preparation Period Coverage for Special Education Classes | 6,000,000 |
| Register Increase | 3,500,000 |
| Salaries of Properly Excessed Personnel | 2,500,000 |
| Terminal Leave | 1,750,000 |
| Theft and Vandalism | 300,000 |
| OTPS New Schools | 429,395 |
| Legal Counsel | 300,000 |
| Bilingual Education | 6,648,000 |
| Chancellor's Contingency Fund for Integration Programs | 750,000 |
| Salaries of Properly Suspended Pedagogues | 200,000 |
| Long-Term Medical Absence | 1,000,000 |
| North East Bronx Educational Park | 200,000 |
| Reserve for Deferred Contractual Increases | 50,000 |
| Moving Costs | 300,000 |
| Extended Use of School Buildings - District Offices | 100,000 |
| Reserve for Short-falls in above Categories | 1,000,000 |

*Funds for the paraprofessional training program have been eliminated by the Mayor. The Board of Education is trying to restore these funds.

- When a district elects to operate its own school lunch program, an additional allocation is made to Module I for a District Supervisor of School Lunches and a clerk or typist.

- Any increase in the number of lunches served in 1976-1977 will result in an increased allocation to the districts.

B. Repair and Maintenance: $19,031,261

The Division of School Buildings provides personnel and materials for repair and maintenance jobs such as replacing windows, painting, restoring and repairing buildings (roofing, plumbing, boilers), correcting code violations (health, fire, building), installing equipment (chalkboards, window guards, lighting), landscaping, and exterminating. The services available for each district are based on district square footage and the previous year's cost for vandalism.

C. Leased Space: $5,389,345

Districts may apply to the Bureau of Design and Educational Facilities Planning for additional space. Applications will be reviewed to determine the need for space to operate educational programs and the availability of uncommitted funds.

D. Paraprofessional Training Program:

The operating costs of the paraprofessional training program are included in Module 5A. Stipend payments are included in Module 6, Fringe Benefits. All funds for the program have been eliminated by the Mayor. The Board of Education is trying to restore these funds.

E. Borough-Wide Music Program: $106,307

The Bureau of Music conducts Saturday morning vocal and instrumental programs in districts. Students from all districts may participate.

F. Citywide Awards: $2,500

Medals and awards are presented by the Bureau of Health and Physical Education for interdistrict competitions.

G. School Safety: $2,620,983

The Office of School Safety allocates school guard hours to the thirty-two community school districts. This allocation is based upon enrollment and number of incidents reported.

2. MODULE 5B: SPECIAL PURPOSE RESERVE

Module 5B consists of Unit of Appropriation 30 funds, under temporary central Board of Education control pending their allocation to districts for specific purposes and by specific formulae. Any cost not enumerated below as being eligible for reimbursement from Module 5B must be met by districts from allocations in other modules.

A. Sabbatical Leave Costs: $1,582,000

The amount reserved for sabbatical leaves will be used to reimburse districts for summer pay costs of sabbatical leave replacements hired during fiscal year 1975-1976 and to meet the salary costs of district personnel who are granted hardship sabbatical leaves.

- Summer Pay: $1,356,000

  Each district will receive an allocation equal to one sixth (1/6) of its sabbatical leave coverage allocation for fiscal year 1975-1976.

- Hardship Sabbatical Leaves: $226,000

  Exceptions to the prohibition upon sabbatical leaves will be allowed only to alleviate extreme hardship. The salary costs of replacements is a district responsibility. The Division of Personnel is directed not to authorize sabbatical leaves that create liabilities for salary costs in excess of the amount reserved.

B. Terminal Leave Replacement Costs: $1,750,000

The Division of Personnel compiles lists of staff granted terminal leave. To compute district replacement costs, the duration of each leave is multiplied by an average replacement salary. For teachers and school secretaries, the replacement salary is obtained from the replacement functions. For principals and assistant principals, the replacement salary is the maximum assistant principal and teacher salary respectively.

C. Preparation and Administrative Period Coverage for Special Education Classes: $6,000,000

Teachers are assigned by the Division of Special Education to conduct special education classes in community district schools. Districts provide class coverage for these teachers during their preparation and administrative periods when the Division of Special Education cannot do so. Districts are reimbursed from Module 5B for these class coverage costs. The amount allocated to each District is computed by multiplying the number of district teachers required for coverage of Special Education classes by the district average teacher salary.

D. Salaries of Pedagogical Staff Properly Excessed: $2,500,000

The salaries of pedagogical staff excessed in accordance with the Division of Personnel regulations are paid from this reserve if they have not been placed in schools within 14 days of the date they were properly excessed. Salary costs not provided from the reserve are the responsibility of districts who have excessed the staff generating these costs.

E. Theft and Vandalism: $300,000

Upon application to the Division of Community School District Affairs funds are allocated to districts for replacement of essential classroom instructional supplies and equipment lost as a direct result of an unlawful entry into a closed school building. Funds are provided

only to restore an inventory to a level adequate for a vital educational program. Indemnities are restricted to items purchased with tax levy funds.

F. OTPS for New School: $429,395

Applications are made to the Division of Community District Affairs for one-time grants to cover the cost of additional instructional supplies required when a new school opens. Such grants are made on a per capita basis for each child to be accommodated at the time of opening of a new school. If a school organization is not complete at the time the school is opened, additional allocations are made at the time of extension of organization to accommodate new classes.

G. Legal Counsel Fees: $300,000

Districts will be reimbursed for the cost of certain legal services obtained pursuant to sections 2590-e.10 and 2590-j.7 of the Education Law.

Section 2590-e.10 authorizes community boards to be represented in litigation by their own counsel when a conflict of interest precludes the assignment of Corporation Counsel staff. Under these circumstances, districts will be reimbursed for legal fees. To be eligible for reimbursement, districts must obtain written confirmation from the Corporation Counsel that a conflict of interest exists.

Section 2590-j.7 authorizes community boards to conduct trials of charges against pedagogical staff members. Districts will be reimbursed for the cost of transcripts and trial examiners.

To be eligible for reimbursement, districts must participate in a pre-trial Technical Assistance Conference conducted by the Division of Personnel as described in Personnel Memorandum #124, dated May 20, 1976.

Districts seeking reimbursement for legal fees should submit claims to the Law Office. A circular will be issued shortly which will describe the documentation required to support such claims. After reviewing district applications, the Law Office will recommend to the Office of District Systems Planning and Program Analysis (OPPB) the amount to be allocated.

H. Salaries of Properly Suspended Pedagogues: $200,000

Districts will be reimbursed for the salary charges of pedagogical staff suspended, with pay, from service, in accordance with Section 2590-j.7. (e) of the Education Law. Reimbursement will be provided only for the period of suspension. Districts should apply to the Office of District Systems Planning and Program Analysis (OPPB) for allocations.

I. Leave-in-Lieu of Sabbaticals: $2,427,471

Principals, assistant principals and other supervisors who forego their sabbatical leaves receive a compensatory retirement benefit in the form of a leave-in-lieu of sabbatical leave (LILUS). Districts are allocated funds to cover the salary costs of supervisors taking LILUS. The allocation depends upon the supervisor's salary and the duration of the leave.

J. Bilingual Education: $6,648,000

Bilingual funds are allocated by the Office of Bilingual Education to districts to supplement the education of children whose dominant or functional language is other than English. These funds are distributed in proportion to the number of students within districts identified as least proficient in English language skills.

K. Long Term Medical Absence: $1,000,000

Districts receive financial assistance to meet replacement costs of pedagogical staff absent for more than 20 consecutive days due to medical disability. Replacement costs for the first 20 consecutive days of medically certificated absence must be borne by districts. For consecutive days of medically certificated absence beyond the first 20 consecutive days, districts will receive an allocation of $55.00 per day. Replacement costs in excess of $55.00 per day must be provided by districts.

L. Chancellor's Contingency Fund for Integration: $750,000

Funds are allocated from this reserve, at the discretion of the Chancellor, to support district programs which promote school integration.

M. North East Bronx Educational Park: $200,000

District 11 receives funds to defray overhead and administrative costs of the North East Bronx Education Park.

N. Moving Costs: $300,000

Districts may apply to the Office of District Systems Planning and Programming Analysis (OPPB) for reimbursement of moving costs associated with the closing of school buildings. To qualify for reimbursement, the following procedures must be observed:

- Districts must fully utilize the cartage and packing facilities operated by the Board of Education before engaging a private contractor.
- When central facilities are unavailable, districts can retain private carriers holding Board of Education cartage service contracts. Employment of other private agencies is permitted only if the rates charged by these agencies are less than the rates specified in the centrally negotiated service contracts.
- Districts must submit bills and purchase orders to document costs for which they are seeking reimbursement.

O. Extended Use of School Buildings - District Offices: $100,000

Districts with administrative offices in school buildings will receive a flat grant of $5,220 for school opening costs between 3 PM and 5 PM. The amount to be allocated has been computed by multiplying the $20,000 per diem charge for 3 PM to 5 PM school openings by the maximum number of administrative business days (261).

P. Register Increase: $3,500,000

A district whose actual October 31, 1976, workload weighted register is greater than the projected October 31, 1976, workload weighted register will receive a register increase allocation. This allocation generates additional funds in Module 2A and is allocated according to the Module 2A formula.

Q. Reserve for Deferred Contractual Increases: $50,000

This reserve provides funds for 1975-1976 contractual increases deferred to 1976-1977.

R. Reserve for Module 5B Shortages: $1,000,000

Funds in this reserve are intended only to meet shortages in other Module 5B categories.

## IX. MODULE 6: FRINGE BENEFITS

Module 6 provides the fringe benefits for personnel employed by the thirty-two community school districts. These benefits include pensions, social security, health insurance, welfare benefits, and the paraprofessional training program.

Fringe benefit funds are administered centrally for all programs saving districts the administration costs and responsibilities. There is one set of payment rates for benefits that apply uniformly to all employees no matter where they work. The components of the 1976-1977 Module 6 allocation are shown below.

| FRINGE BENEFIT | 1976-1977 BUDGET |
|---|---|
| Pensions | $ 207,591,361 |
| Social Security Contributions | 34,308,562 |
| Health Insurance | 20,417,728 |
| Welfare Benefits | 16,420,817 |
| Paraprofessional Training Program | * |
| Workmen's Compensation** | 125,733 |
| Other*** | 8,009,523 |
| TOTAL MODULE 6 | $ 286,873,724 |

*Funding for the paraprofessional training program has been eliminated by the Mayor, the Board of Education is trying to restore the funds.
**Paid to custodial help only.
***Fringes associated with personnel supported by the state aid portion of Module 2B, Special Needs.

1. PENSIONS: $207,591,361

Most Board of Education employees are members of the Teachers' Retirement System or the Board of Education Retirement System. The Board of Education pension systems are divided into six funds. The 1976-1977 budget in Module 6 for each fund is shown below.

| PENSION SYSTEM | 1976-1977 BUDGET |
|---|---|
| Board of Education Retirement System Contingent Reserve Fund | $ 3,072,683 |
| Board of Education Retirement System Pension Fund | 37,698 |
| Annuity for Teachers at Maximum | 7,123,850 |
| Teacher's Retirement System Pension Reserve Fund No. 2 | 1,500,000 |
| Teacher's Retirement System Supplemental Pension Fund | 11,600,000 |
| Teacher's Retirement System Contingent Reserve Fund | 184,257,130 |
| TOTAL | $207,591,361 |

The cost of pensions to the City is calculated annually by actuaries employed by the retirement systems.

2. SOCIAL SECURITY CONTRIBUTION: $34,308,562

Present federal Social Security Law mandates an employer contribute to social security 5.85% of each employee's annual salary up to $15,300. The Board of Education pays $895.05 for each employee earning $15,300 or

more. The employee matches the contribution. The total projected social security cost for fiscal year 1976-1977 is based on the estimated annual salaries of all employees.

3. HEALTH INSURANCE: $20,417,728

The Board of Education has agreed in contracts to pay the cost of basic health insurance coverage for all full-time employees and hourly employees who work at least 20 hours per week. The average cost per employee was $510.52 in 1975-1976. Table IX-1 shows the 1975-1976 annual health insurance rates.

4. WELFARE BENEFITS: $16,420,817

Annual and most hourly employees of the Board of Education are eligible by contract for benefits from the welfare fund. These include life insurance, dental and vision coverage, disability insurance, and extended major medical coverage. Benefits included vary between contracts. Average Board of Education contributions to the welfare fund by type of employee are shown in Table IX-2.

5. PARAPROFESSIONAL TRAINING PROGRAM:

Other than personal service costs for the paraprofessional training program are included in Module 6. These costs are primarily stipends that enable paraprofessionals to attend college in their off-work hours. The costs for operating the paraprofessional training program are part of Module 5, Special Purposes. Funds for the program were eliminated by the Mayor. The Board of Education is trying to restore these funds.

6. OTHER: $8,009,523

These funds cover the fringe benefit costs associated with personnel supported by the state aid portion of Module 2B, special needs.

Table IX-1

HEALTH INSURANCE RATES FOR 1975-1976

| TYPE OF EMPLOYEE | BLUE CROSS & GHI* | BLUE CROSS & GHI-TYPE E* | BLUE CROSS & HIP* |
|---|---|---|---|
| Under 65 Years Old | | | |
| Individual | $207.72 | $263.04 | $215.40 |
| Parent & Child | 415.56 | 526.08 | 430.80 |
| Husband & Wife | 503.64 | 616.44 | 528.84 |
| Family - 3 Or More | 594.48 | 732.48 | 655.80 |
| One Over 65 Years Old | | | |
| 1 Person | $ 82.08 | $ 96.36 | $ 70.56 |
| 2 Persons | 289.80 | 359.40 | 285.96 |
| 3 Persons | 497.52 | 622.44 | 501.24 |
| 4 Or MOre Persons | 588.12 | 725.64 | 675.60 |
| Two or More Over 65 Years Old | | | |
| 2 Persons | $164.16 | $192.72 | $141.12 |
| 3 Persons | 353.28 | 430.68 | 347.76 |
| 4 Persons | 527.04 | 649.20 | 554.40 |
| 5 Or More Persons | 550.80 | 675.36 | 685.32 |

*Each health plan offers a Blue Cross Hospitalization part and a medical part. Hospitalization coverage is the same for all plans. GHI medical refers to Group Health Incorporated. GHI-Type E is known as Major Medical. HIP is a pre-paid group plan offered by the Health Insurance Plan of Greater New York.

The above rates are effective July 1, 1975, for GHI and GHI - Type E. The HIP rate is based on a 12% approved increase over the March 1, 1975, rates, effective July 1, 1975.

The Board is charged at 80% of the Blue Cross portion of the rates and an adjustment is made at the end of the year by Blue Cross based on the Year's experience. The rates above include Blue Cross at 100%.

Based on the December 1975 head count, the average cost to the Board of Education was $472.08 for GHI, $548.63 for GHI-Type E and $476.80 for HIP. The overall average was $510.52.

TABLE IX-2

BOARD OF EDUCATION CONTRIBUTION TO WELFARE FUNDS

| TYPE OF POSITION | 1976-1977 EFFECTIVE RATE |
|---|---|
| United Federation of Teachers Titles | $470 /yr. |
| Council of Supervisors and Administrators Titles | $429 /yr. |
| Administrative Titles | $350 /yr. |
| Paraprofessionals | $350 /yr. |
| Hourly Employees* | $200 /yr. |
| Custodians | $350 /yr. |
| Custodial Employees - Local 74 | $0.58 /hr. |
| Custodial Employees - Local 94 | $0.57 /hr. |
| Custodial Employees - Central | $0.25 /hr. |

*Includes School Aides, School Lunch Workers and School Guards.
Amount is for September through June.

## X. MODULE 7: FURNITURE AND EQUIPMENT PROCUREMENT

Module 7 provides capital funds for purchasing furniture and equipment, lab equipment, typewriters, light fixtures, blackboards, desks. The monies placed into Module 7, Furniture and Equipment Procurement, are distributed to community school districts on a per capita basis. A workload weighted register based on the October 31, 1975, audited register and the workload weights developed in Chapter IV,* is used to determine the per capita amount and each district's allocation. The procedure is shown in Figure X-1.

$$\text{CITYWIDE PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 7 FUNDS}}{\text{TOTAL CITY-WIDE WORKLOAD WEIGHTED REGISTER}}$$

- For fiscal year 1976-1977, the per capita amount is about $1.41:

$$\text{CITYWIDE PER CAPITA AMOUNT} = \frac{\$1,135,000}{805,902 \text{ STUDENTS (WORKLOAD WEIGHTED)}}$$

$$= \$1.408360 \text{ PER STUDENT (WORKLOAD WEIGHTED)}$$

Each District's Module 7 allocation is equal to its workload weighted register multiplied by the per capita amount:

$$\text{DISTRICT d MODULE 7 ALLOCATION} = \text{DISTRICT d WORKLOAD WEIGHTED REGISTER} \times \text{CITYWIDE PER CAPITA AMOUNT}$$

*See Appendix B for the audited October 31, 1975, register and the workload weighted register of October 1975.

Figure X-1

# ALLOCATING FUNDS FOR FURNITURE AND EQUIPMENT PROCUREMENT

## MODULE 7

| | | | | | | |
|---|---|---|---|---|---|---|
| STEP 1 | TOTAL MODULE 7 AMOUNT | – | TOTAL CITYWIDE WORKLOAD WEIGHTED REGISTER | = | CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT |
| | $ 1,135,000 | | 805,902 | | $ 1.408360 |

| | | | | | |
|---|---|---|---|---|---|
| STEP 2 | DISTRICT d WORKLOAD WEIGHTED REGISTER | X | CITYWIDE CAPITAL NOTES PER CAPITA AMOUNT | = | DISTRICT d MODULE 7 ALLOCATION |
| E.G. DIST. 27 | 30,820 | X | $ 1.408360 | = | $ 43,406 |

- For example, District 27 receives $43,406:

| | | |
|---|---|---|
| DISTRICT 27 MODULE 7 ALLOCATION | = | 30,820 x $1.408360 |
| | = | $43,406 |

The Module 7 Allocation to each district is listed in Table X-1.

Table X-1

MODULE 7

FURNITURE AND EQUIPMENT PROCUREMENT ALLOCATION

FISCAL YEAR 1976-1977

| DISTRICT | WORKLOAD WEIGHTED REGISTER | MODULE 7 ALLOCATION |
|---|---|---|
| 1 | 15,366 | $ 21,641 |
| 2 | 22,092 | 31,113 |
| 3 | 18,126 | 25,528 |
| 4 | 17,408 | 24,517 |
| 5 | 19,019 | 26,786 |
| 6 | 20,327 | 28,628 |
| 7 | 23,890 | 33,646 |
| 8 | 31,148 | 43,868 |
| 9 | 39,749 | 55,981 |
| 10 | 33,132 | 46,662 |
| 11 | 26,619 | 37,489 |
| 12 | 25,892 | 36,465 |
| 13 | 22,382 | 31,522 |
| 14 | 26,545 | 37,385 |
| 15 | 26,574 | 37,426 |
| 16 | 16,849 | 23,729 |
| 17 | 29,320 | 41,293 |
| 18 | 21,727 | 30,599 |
| 19 | 29,906 | 42,118 |
| 20 | 26,829 | 37,785 |
| 21 | 26,401 | 37,182 |
| 22 | 26,172 | 36,860 |
| 23 | 18,739 | 26,391 |
| 24 | 27,028 | 38,065 |
| 25 | 24,820 | 34,955 |
| 26 | 16,970 | 23,900 |
| 27 | 30,820 | 43,406 |
| 28 | 25,029 | 35,250 |
| 29 | 27,621 | 38,900 |
| 30 | 25,432 | 35,817 |
| 31 | 41,617 | 58,612 |
| 32 | 22,353 | 31,481 |
| TOTAL | 805,902 | $1,135,000 |

## APPENDIX A. SUBDIVISION OF PROGRAM 30 INTO MODULES

The Board of Education of the City of New York has established modules that subdivide Unit of Appropriation 30 (Program 30). Each module is associated with a major activity. Different formulae are used to allocate funds in each module because the objective basis of the costs for carrying out each major activity are different. For example, the activities supported by Module 1, Community School Boards and District Administration, are of an overhead nature and have little to do with teacher workloads and average salaries, both of which are crucial factors in determining the costs of the activities supported by Module 2, Instructional Services.

The total amount in Program 30 is determined by the Mayor, City Council and Board of Estimate, but the total amount in each module is determined by the collective decisions of the thirty-two decentralized community school districts. Each district schedules its Program 30 allocations into a budget that implements the policies established by its community board. Budgets are made up of lines that are grouped into functions that are associated with the modules. The total amount in each module at the beginning of the year merely continues what was collectively scheduled at the end of the previous year, adjusted for increases, savings (cuts), and accruals required by the Mayor, City Council and Board of Estimate.

The collective results of the 1975-1976 budgets are detailed in Table A-1. The bottom lines of the table list the required cuts and accruals and the net amounts available for allocation by formulae in 1976-1977.

Table A-1

SUBDIVISION OF PROGRAM 30 INTO MODULES
FISCAL YEAR 1976-1977

| FUNCTION NO. | FUNCTION TITLE | 1976-1977 ADOPTED BUDGET | MODULE 1 CSB & DIST. ADMIN. | MODULE 2A BASIC INSTRUCTION | MODULE 2B SPECIAL NEEDS | MODULE 3A CONTINUING EDUCATION | MODULE 3B EXTENDED USE |
|---|---|---|---|---|---|---|---|
| 11001 | Lump Sum Allowances | $ 8,334,381 | $ - | $ 4,100,000 | | $ - | $ - |
| 11021 | School Safety | 2,620,983 | - | | | - | - |
| 12012 | Community Boards of Education | 1,385,189 | 1,385,189 | | | - | - |
| 33021 | Community & Recreation Centers | 942,994 | - | | | 890,527 | - |
| 33041 | Temporary Attendanct Services | 147,963 | - | | | 147,963 | - |
| 33051 | Day Camps | 2,383,506 | - | | | 2,383,506 | - |
| 33071 | H.S. Athletic Fields | 7,103 | - | | | 7,103 | - |
| 33081 | Summer Swimming Pools | 72,779 | - | | | 72,779 | - |
| 33091 | After-School Centers | 598,812 | - | | | 598,812 | - |
| 41022 | Hourly Employees - JHS | 4,761,819 | - | 4,761,819 | | - | - |
| 42031 | Extra-Curricular Activities | 102,649 | - | 102,649 | | - | - |
| 42032 | Borough-Wide Music Program | 106,307 | - | | | - | - |
| 42311 | Teaching - JHS | 234,594,991 | - | 225,645,019 | | - | - |
| 42411 | NYSTL - JHS | 2,263,000 | - | | | - | - |
| 51022 | Hourly Employees - Elem. | 14,546,727 | - | 14,546,727 | | - | - |
| 52311 | Community Superintendents | 14,813,181 | 14,303,907 | | | - | - |
| 53311 | Teaching - Elementary | 399,306,198 | - | 381,697,415 | | - | - |
| 53411 | NYSTL - Elementary | 5,213,000 | - | | | - | - |
| 61052 | Extra-Curricular Sports | 128,612 | - | 126,112 | | - | - |
| 73011 | Attendance Teachers | 3,117,284 | - | 3,117,284 | | - | - |
| 81013 | Fixed Charges | 284,253,546 | - | | | - | - |
| 81014 | Reserve for Reimbursable Programs | 431,208 | - | 431,208 | | - | - |
| 32021 | Custodial Service | 2,555,509 | - | | | - | 2,555,509 |
| 81015 | Paraprof. Training Program | ** | - | | | - | - |
| 90001 | Minor Repair & Maintenance | 337,477 | - | | | - | - |
| 90101 | Repair Shop | 4,883,484 | - | | | - | - |
| 90201 | Wages - Repair Shop | 6,076,377 | - | | | - | - |
| 97821 | School Lunch - Elem. | 58,490,802 | - | | | - | - |
| 97822 | School Lunch - JHS | 26,649,255 | - | | | - | - |
| 99051 | Contract Maintenance | 330,400 | - | | | - | - |
| 99311 | Minor Improvements | 96,000 | - | | | - | - |
| 99321 | Furniture Procurement | 1,135,000 | - | | | - | - |
| 99351 | Contract Repair | 7,307,523 | - | | | - | - |
| 47011 | Bilingual Education | 6,048,245 | - | | | - | - |
| 80000 | Special Needs | 45,737,361 | - | 37,727,838 | | - | - |
| 6023 | Retroactive Payment - Interim Acting Supervisors | 61,657 | - | 61,657 | | - | - |
| | GRAND TOTAL | $ 1,139,841,322 | $ 15,689,096 | $ 672,317,728 | | $ 4,100,690 | $ 2,555,509 |
| | Required Savings - Tax Levy | (17,358,000)* | (392,034) | (16,799,643) | | (102,467) | (63,856) |
| | Required Savings - Capital Funds (E643) | (3,885,348) | - | - | | - | - |
| | Required Accruals | (12,320,018)* | (278,250) | (11,923,718) | | (72,727) | (45,323) |
| | NET TOTAL | $ 1,106,277,956 | $ 15,018,812 | $ 585,670,874 | $ 57,923,493 | $ 3,925,496 | $ 2,446,330 |



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| FUNCTION NO. | FUNCTION TITLE | MODULE 4A NYS TEXTBOOK LAW | MODULE 4B CAPITAL NOTES | MODULE 5A SPEC. PURPOSE FUNDS | MODULE 5B SPEC. PURPOSE RESERVE | MODULE 6 FRINGE BENEFITS | MODULE 7 FURNITURE & EQUIPMENT |
|---|---|---|---|---|---|---|---|
| 11001 | Lump Sum Allowances | $ - | $ - | $ 1,377,515 | $ 2,856,866 | $ - | $ - |
| 11021 | School Safety | - | - | 2,620,983 | - | - | - |
| 12012 | Community Boards of Education | - | - | - | - | - | - |
| 33021 | Community & Recreation Centers | - | 52,467 | - | - | - | - |
| 33041 | Temporary Attendanct Services | - | - | - | - | - | - |
| 33051 | Day Camps | - | - | - | - | - | - |
| 33071 | H.S. Athletic Fields | - | - | - | - | - | - |
| 33081 | Summer Swimming Pools | - | - | - | - | - | - |
| 33091 | After-School Centers | - | - | - | - | - | - |
| 41022 | Hourly Employees - JHS | - | - | - | - | - | - |
| 42031 | Extra-Curricular Activities | - | - | - | - | - | - |
| 42032 | Borough-Wide Music Program | - | - | 106,307 | - | - | - |
| 42311 | Teaching - JHS | - | 2,325,987 | - | 6,623,985 | - | - |
| 42411 | NYSTL - JHS | 2,263,000 | - | - | - | - | - |
| 51022 | Hourly Employees - Elem. | - | - | - | - | - | - |
| 52311 | Community Superintendents | - | 509,274 | - | - | - | - |
| 53311 | Teaching - Elementary | - | 4,101,013 | - | 13,507,770 | - | - |
| 53411 | NYSTL - Elementary | 5,213,000 | - | - | - | - | - |
| 61052 | Extra-Curricular Sports | - | - | 2,500 | - | - | - |
| 73011 | Attendance Teachers | - | - | - | - | - | - |
| 81013 | Fixed Charges | - | - | 5,389,345 | - | 278,864,201 | - |
| 81014 | Reserve for Reimbursable Programs | - | - | - | - | - | - |
| 32021 | Custodial Service | - | - | - | - | - | - |
| 81015 | Paraprof. Training Program | - | - | - | - | - | - |
| 90001 | Minor Repair & Maintenance | - | - | 337,477 | - | - | - |
| 90101 | Repair Shop | - | - | 4,883,484 | - | - | - |
| 90201 | Wages - Repair Shop | - | - | 6,076,377 | - | - | - |
| 97821 | School Lunch - Elem. | - | - | 58,490,802 | - | - | - |
| 97822 | School Lunch - JHS | - | - | 26,649,255 | - | - | - |
| 99051 | Contract Maintenance | - | - | 330,400 | - | - | - |
| 99311 | Minor Improvements | - | - | 96,000 | - | - | - |
| 99321 | Furniture Procurement | - | - | - | - | - | 1,135,000 |
| 99351 | Contract Repair | - | - | 7,307,523 | - | - | - |
| 47011 | Bilingual Education | - | - | - | 6,048,245 | - | - |
| 80000 | Special Needs | - | - | - | - | 8,009,523 | - |
| 6023 | Retroactive Payment - Interim Acting Supervisors | - | - | - | - | - | - |
| | GRAND TOTAL | $ 7,476,000 | $ 6,988,741 | $ 113,667,968 | $ 29,036,866 | $ 286,873,724 | $ 1,135,000 |
| | Required Savings - Tax Levy | - | - | - | - | - | - |
| | Required Savings - Capital Funds(E643) | - | (3,885,348) | - | - | - | - |
| | Required Accruals | - | - | - | - | - | - |
| | NET TOTAL | $ 7,476,000 | $ 3,103,393 | $ 113,667,968 | $ 29,036,866 | $ 286,873,724 | $ 1,135,000 |

*The required savings have been taken against Module 1, 2A, 2B, 3A, 3B. The cuts have been distributed proportional to the gross amounts assigned to each of these modules.

**All funds for the paraprofessional training program have been eliminated by the Mayor. The Board of Education is trying to restore those funds.

## APPENDIX B. THE OCTOBER 1975 ADJUSTED REGISTER

The adjusted pupil register is the primary basis for allocating funds to the community school districts. The October 31, 1975, register as used in the 1976-1977 allocation formulae is adjusted for:

- Long term absences.
- Pupils in special education classes, who are supported by centrally administered funds.
- Pupils attending school out of district.
- Unusual register changes after October 31, 1975.
- Pupils formerly in special education classes for emotionally handicapped children, who are supported by centrally administered funds.
- Eighth grade graduates of intermediate schools.
- Title I status for 1976-1977.
- Seventh and eighth grades in elementary schools.

The October 31, 1975, adjusted register is used in allocating funds from Modules 1, 2B, 3A, 3B, 4B and 7.

Table B-1 lists the October 1975 adjusted register broken down by level and by Title I status. Table B-2 shows the register changes between October 1974 and October 1975. Table B-3 presents the October 1975 workload weighted register.

Table B-1

ADJUSTED REGISTER

OCTOBER 1975

| | KINDERGARTEN | | ELEMENTARY | | JUNIOR HIGH | | |
|---|---|---|---|---|---|---|---|
| DISTRICT | TITLE I | NON-TITLE I | TITLE I | NON-TITLE I | TITLE I | NON-TITLE I | TOTAL |
| 1 | 988 | 0 | 8,370 | 0 | 4,144 | 0 | 13,502 |
| 2 | 1,025 | 596 | 7,514 | 4,472 | 4,091 | 2,199 | 19,897 |
| 3 | 1,297 | 0 | 10,635 | 0 | 4,283 | 0 | 16,215 |
| 4 | 1,034 | 0 | 10,032 | 0 | 4,340 | 0 | 15,406 |
| 5 | 1,266 | 0 | 10,346 | 0 | 5,119 | 0 | 16,731 |
| 6 | 1,553 | 273 | 10,253 | 1,554 | 4,589 | 200 | 18,422 |
| 7 | 1,549 | 0 | 13,121 | 0 | 6,360 | 0 | 21,030 |
| 8 | 2,191 | 395 | 12,776 | 1,548 | 9,266 | 920 | 27,096 |
| 9 | 3,077 | 53 | 23,153 | 187 | 9,254 | 0 | 35,724 |
| 10 | 2,039 | 970 | 14,004 | 4,506 | 6,890 | 1,644 | 30,053 |
| 11 | 486 | 1,605 | 3,461 | 9,932 | 2,858 | 5,934 | 24,276 |
| 12 | 1,376 | 0 | 15,288 | 0 | 6,265 | 0 | 22,929 |
| 13 | 1,560 | 0 | 13,766 | 0 | 4,852 | 0 | 20,178 |
| 14 | 1,908 | 0 | 13,947 | 0 | 7,435 | 0 | 23,290 |
| 15 | 2,191 | 100 | 14,098 | 359 | 6,926 | 0 | 23,674 |
| 16 | 728 | 0 | 11,343 | 0 | 3,153 | 0 | 15,224 |
| 17 | 2,255 | 0 | 16,681 | 0 | 7,230 | 0 | 26,166 |
| 18 | 510 | 983 | 3,608 | 6,917 | 3,062 | 4,416 | 19,496 |
| 19 | 1,957 | 178 | 16,244 | 1,148 | 6,961 | 285 | 26,773 |
| 20 | 434 | 2,291 | 2,688 | 11,335 | 2,353 | 5,886 | 24,987 |
| 21 | 534 | 1,679 | 4,321 | 9,932 | 1,647 | 6,375 | 24,488 |
| 22 | 192 | 2,444 | 1,432 | 13,776 | 0 | 7,200 | 25,044 |
| 23 | 1,123 | 0 | 10,607 | 0 | 4,805 | 0 | 16,535 |
| 24 | 487 | 2,488 | 2,195 | 12,061 | 0 | 8,415 | 25,646 |
| 25 | 0 | 2,438 | 0 | 13,953 | 0 | 7,271 | 23,662 |
| 26 | 0 | 1,632 | 0 | 9,014 | 0 | 5,400 | 16,046 |
| 27 | 1,307 | 2,083 | 8,651 | 9,535 | 2,354 | 5,218 | 29,148 |
| 28 | 986 | 1,218 | 6,357 | 7,722 | 1,952 | 5,027 | 23,262 |
| 29 | 1,492 | 1,177 | 9,264 | 6,166 | 4,443 | 2,844 | 25,386 |
| 30 | 1,143 | 1,632 | 5,775 | 8,792 | 3,604 | 2,820 | 23,766 |
| 31 | 668 | 3,956 | 3,937 | 18,200 | 2,313 | 10,153 | 39,227 |
| 32 | 1,571 | 0 | 13,035 | 0 | 5,352 | 0 | 19,958 |
| TOTAL | 36,927 | 28,191 | 296,902 | 151,109 | 135,901 | 82,207 | 733,237 |

Table B-2

REGISTER CHANGES: OCTOBER 1974 TO OCTOBER 1975

| DISTRICT | KINDERGARTEN TITLE I | KINDERGARTEN NON-TITLE I | KINDERGARTEN TOTAL | ELEMENTARY TITLE I | ELEMENTARY NON-TITLE I | ELEMENTARY TOTAL | JUNIOR HIGH TITLE I | JUNIOR HIGH NON-TITLE I | JUNIOR HIGH TOTAL | TOTAL CHANGE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | - 87 | + 0 | - 87 | - 519 | + 0 | - 519 | - 133 | + 0 | - 133 | - 739 |
| 2 | + 9 | - 13 | - 4 | - 227 | + 91 | - 136 | - 348 | - 31 | - 379 | - 519 |
| 3 | - 248 | + 0 | - 248 | - 638 | + 0 | - 638 | - 45 | + 0 | - 45 | - 931 |
| 4 | - 180 | + 0 | - 180 | - 124 | + 0 | - 124 | + 559 | + 0 | + 559 | + 255 |
| 5 | - 126 | + 0 | - 126 | - 758 | + 0 | - 758 | - 138 | + 0 | - 138 | - 1,022 |
| 6 | - 51 | + 19 | - 32 | + 366 | + 32 | + 398 | + 51 | + 200 | + 251 | + 617 |
| 7 | - 423 | + 0 | - 423 | - 1,748 | + 0 | - 1,748 | - 623 | + 0 | - 623 | - 2,794 |
| 8 | - 64 | - 39 | - 103 | - 933 | - 75 | - 1,008 | + 1,065 | - 1,272 | - 207 | - 1,318 |
| 9 | + 263 | + 53 | + 316 | - 125 | + 187 | + 62 | + 577 | + 0 | + 577 | + 955 |
| 10 | + 280 | - 135 | + 145 | + 1,225 | - 1,030 | + 195 | - 527 | + 37 | - 490 | - 150 |
| 11 | + 30 | - 89 | - 59 | - 186 | - 364 | - 550 | + 1,625 | - 1,669 | - 44 | - 653 |
| 12 | - 1,044 | + 0 | - 1,044 | - 2,527 | + 0 | - 2,527 | + 562 | - 149 | + 413 | - 3,158 |
| 13 | - 116 | + 0 | - 116 | - 217 | + 0 | - 217 | - 192 | + 0 | - 192 | - 525 |
| 14 | - 217 | + 0 | - 217 | - 731 | + 0 | - 731 | - 87 | + 0 | - 87 | - 1,035 |
| 15 | - 158 | - 1 | - 159 | - 399 | - 12 | - 411 | - 15 | + 0 | - 15 | - 585 |
| 16 | - 478 | + 0 | - 478 | - 749 | + 0 | - 749 | - 91 | + 0 | - 91 | - 1,318 |
| 17 | + 116 | + 0 | + 116 | + 168 | + 0 | + 168 | + 422 | + 0 | + 422 | + 706 |
| 18 | + 36 | + 28 | + 64 | + 113 | - 160 | - 47 | - 97 | - 107 | - 204 | - 187 |
| 19 | - 35 | - 48 | - 83 | - 88 | - 62 | - 150 | - 828 | + 285 | - 543 | - 776 |
| 20 | - 30 | + 43 | + 13 | - 113 | - 472 | - 585 | - 23 | + 216 | + 193 | - 379 |
| 21 | + 162 | - 101 | + 61 | + 1,040 | - 2,112 | - 1,072 | + 68 | + 589 | + 657 | - 354 |
| 22 | + 8 | - 194 | - 186 | + 138 | - 304 | - 166 | + 0 | - 16 | - 16 | - 368 |
| 23 | - 118 | + 0 | - 118 | - 859 | + 0 | - 859 | + 158 | + 0 | + 158 | - 819 |
| 24 | + 106 | + 109 | + 215 | + 137 | + 201 | + 338 | + 0 | + 43 | + 43 | + 596 |
| 25 | + 0 | - 233 | - 233 | + 0 | - 482 | - 482 | + 0 | - 120 | - 120 | - 835 |
| 26 | + 0 | - 184 | - 184 | + 0 | - 652 | - 652 | + 0 | - 198 | - 198 | - 1,034 |
| 27 | + 14 | - 67 | - 53 | + 220 | + 101 | + 321 | + 57 | + 280 | + 337 | + 605 |
| 28 | + 84 | - 84 | + 0 | + 607 | - 740 | - 133 | - 177 | - 14 | - 191 | - 324 |
| 29 | + 119 | - 133 | - 14 | + 811 | - 1,028 | - 217 | + 228 | + 59 | + 287 | + 56 |
| 30 | - 15 | + 17 | + 2 | + 69 | + 60 | + 129 | + 163 | + 123 | + 286 | + 417 |
| 31 | + 49 | - 46 | + 3 | + 67 | - 513 | - 446 | - 37 | + 358 | + 321 | - 122 |
| 32 | - 102 | + 0 | - 102 | - 362 | + 0 | - 362 | + 106 | + 0 | + 106 | - 358 |
| TOTAL | - 2,216 | - 1,098 | - 3,314 | - 6,342 | - 7,334 | - 13,676 | + 2,280 | - 1,386 | + 894 | - 16,096 |

Table B-3

WORKLOAD WEIGHTED REGISTER, OCTOBER 31, 1975

| | KINDERGARTEN | | | ELEMENTARY | | | JUNIOR HIGH | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| DISTRICT | TITLE I | NON-TITLE I | TOTAL | TITLE I | NON-TITLE I | TOTAL | TITLE I | NON-TITLE I | TOTAL | TOTAL |
| 1 | 652 | 0 | 652 | 8,705 | 0 | 8,705 | 6,009 | 0 | 6,009 | 15,366 |
| 2 | 677 | 381 | 1,058 | 7,815 | 4,472 | 12,287 | 5,932 | 2,815 | 8,747 | 22,092 |
| 3 | 856 | 0 | 856 | 11,060 | 0 | 11,060 | 6,210 | 0 | 6,210 | 18,126 |
| 4 | 682 | 0 | 682 | 10,433 | 0 | 10,433 | 6,293 | 0 | 6,293 | 17,408 |
| 5 | 836 | 0 | 836 | 10,760 | 0 | 10,760 | 7,423 | 0 | 7,423 | 19,019 |
| 6 | 1,025 | 175 | 1,200 | 10,663 | 1,554 | 12,217 | 6,654 | 256 | 6,910 | 20,327 |
| 7 | 1,022 | 0 | 1,022 | 13,646 | 0 | 13,646 | 9,222 | 0 | 9,222 | 23,890 |
| 8 | 1,446 | 253 | 1,699 | 13,287 | 1,548 | 14,835 | 13,436 | 1,178 | 14,614 | 31,148 |
| 9 | 2,031 | 34 | 2,065 | 24,079 | 187 | 24,266 | 13,418 | 0 | 13,418 | 39,749 |
| 10 | 1,346 | 621 | 1,967 | 14,564 | 4,506 | 19,070 | 9,991 | 2,104 | 12,095 | 33,132 |
| 11 | 321 | 1,027 | 1,348 | 3,599 | 9,932 | 13,531 | 4,144 | 7,596 | 11,740 | 26,619 |
| 12 | 908 | 0 | 908 | 15,900 | 0 | 15,900 | 9,084 | 0 | 9,084 | 25,892 |
| 13 | 1,030 | 0 | 1,030 | 14,317 | 0 | 14,317 | 7,035 | 0 | 7,035 | 22,382 |
| 14 | 1,259 | 0 | 1,259 | 14,505 | 0 | 14,505 | 10,781 | 0 | 10,781 | 26,545 |
| 15 | 1,446 | 64 | 1,510 | 14,662 | 359 | 15,021 | 10,043 | 0 | 10,043 | 26,574 |
| 16 | 480 | 0 | 480 | 11,797 | 0 | 11,797 | 4,572 | 0 | 4,572 | 16,849 |
| 17 | 1,488 | 0 | 1,488 | 17,348 | 0 | 17,348 | 10,484 | 0 | 10,484 | 29,320 |
| 18 | 337 | 629 | 966 | 3,752 | 6,917 | 10,669 | 4,440 | 5,652 | 10,092 | 21,727 |
| 19 | 1,292 | 114 | 1,406 | 16,894 | 1,148 | 18,042 | 10,093 | 365 | 10,458 | 29,906 |
| 20 | 286 | 1,466 | 1,752 | 2,796 | 11,335 | 14,131 | 3,412 | 7,534 | 10,946 | 26,829 |
| 21 | 352 | 1,075 | 1,427 | 4,494 | 9,932 | 14,426 | 2,388 | 8,160 | 10,548 | 26,401 |
| 22 | 127 | 1,564 | 1,691 | 1,489 | 13,776 | 15,265 | 0 | 9,216 | 9,216 | 26,172 |
| 23 | 741 | 0 | 741 | 11,031 | 0 | 11,031 | 6,967 | 0 | 6,967 | 18,739 |
| 24 | 321 | 1,592 | 1,913 | 2,283 | 12,061 | 14,344 | 0 | 10,771 | 10,771 | 27,028 |
| 25 | 0 | 1,560 | 1,560 | 0 | 13,953 | 13,953 | 0 | 9,307 | 9,307 | 24,820 |
| 26 | 0 | 1,044 | 1,044 | 0 | 9,014 | 9,014 | 0 | 6,912 | 6,912 | 16,970 |
| 27 | 863 | 1,333 | 2,196 | 8,997 | 9,535 | 18,532 | 3,413 | 6,679 | 10,092 | 30,820 |
| 28 | 651 | 780 | 1,431 | 6,611 | 7,722 | 14,333 | 2,830 | 6,435 | 9,265 | 25,029 |
| 29 | 985 | 753 | 1,738 | 9,635 | 6,166 | 15,801 | 6,442 | 3,640 | 10,082 | 27,621 |
| 30 | 754 | 1,044 | 1,798 | 6,006 | 8,792 | 14,798 | 5,226 | 3,610 | 8,836 | 25,432 |
| 31 | 441 | 2,532 | 2,973 | 4,094 | 18,200 | 22,294 | 3,354 | 12,996 | 16,350 | 41,617 |
| 32 | 1,037 | 0 | 1,037 | 13,556 | 0 | 13,556 | 7,760 | 0 | 7,760 | 22,353 |
| TOTAL | 25,692 | 18,041 | 43,733 | 308,778 | 151,109 | 459,887 | 197,056 | 105,226 | 302,282 | 805,902 |

## APPENDIX C. THE PROJECTED OCTOBER 1976 REGISTER

The projected October 1976 adjusted registers for each district are based upon the registers as of April 30, 1976, and on the historical relationship between April unaudited registers and October audited registers for the years 1972, 1973, 1974 and 1975.

Registers were projected for the following grade groups:

- Kindergarten
- Elementary grades 1 - 8
- Junior High grades 5 - 9

The projections were based on judgmental extrapolations of past trends. The projections for kindergarten were tempered by the marked reduction in births in 1971.

The distribution of Title I and Non-Title I registers for 1975 were adjusted to reflect the changes in schools designated for 1976-1977. These adjusted Title I and Non-Title I registers served as the basis for projecting the distribution for 1976.

Table C-1 lists the projected October 31, 1976, adjusted register by level and Title I status. Tables C-2, C-3, and C-4 show the historical data for kindergarten, elementary, and junior high respectively. Table C-5 is the difference between the October 1975 register and the projected October 1976 register.

Table C-1

PROJECTED ADJUSTED REGISTER

OCTOBER 1976

| | KINDERGARTEN | | ELEMENTARY | | JUNIOR HIGH | | |
|---|---|---|---|---|---|---|---|
| DISTRICT | TITLE I | NON-TITLE I | TITLE I | NON-TITLE I | TITLE I | NON-TITLE I | TOTAL |
| 1 | 875 | 0 | 7,900 | 0 | 4,000 | 0 | 12,775 |
| 2 | 965 | 560 | 7,460 | 4,440 | 3,770 | 2,030 | 19,225 |
| 3 | 1,150 | 0 | 10,175 | 0 | 4,325 | 0 | 15,650 |
| 4 | 900 | 0 | 9,875 | 0 | 4,500 | 0 | 15,275 |
| 5 | 1,200 | 0 | 9,600 | 0 | 5,100 | 0 | 15,900 |
| 6 | 1,530 | 270 | 10,865 | 1,660 | 4,650 | 200 | 19,175 |
| 7 | 1,375 | 0 | 11,650 | 0 | 6,150 | 0 | 19,175 |
| 8 | 2,075 | 375 | 11,910 | 1,440 | 9,025 | 925 | 25,750 |
| 9 | 3,000 | 0 | 23,220 | 180 | 9,875 | 0 | 36,275 |
| 10 | 2,040 | 960 | 14,330 | 4,620 | 6,780 | 1,620 | 30,350 |
| 11 | 450 | 1,475 | 3,355 | 9,630 | 2,790 | 5,800 | 23,500 |
| 12 | 1,250 | 0 | 13,025 | 0 | 6,500 | 0 | 20,775 |
| 13 | 1,425 | 0 | 13,600 | 0 | 4,750 | 0 | 19,775 |
| 14 | 1,750 | 0 | 13,350 | 0 | 7,400 | 0 | 22,500 |
| 15 | 2,035 | 90 | 13,725 | 350 | 6,825 | 0 | 23,025 |
| 16 | 675 | 0 | 11,060 | 0 | 3,040 | 0 | 14,775 |
| 17 | 2,225 | 0 | 16,750 | 0 | 7,550 | 0 | 26,525 |
| 18 | 500 | 950 | 3,605 | 6,920 | 3,020 | 4,360 | 19,355 |
| 19 | 1,830 | 170 | 16,160 | 1,140 | 6,655 | 270 | 26,225 |
| 20 | 430 | 2,270 | 2,610 | 11,015 | 2,275 | 5,700 | 24,300 |
| 21 | 525 | 1,650 | 4,125 | 9,645 | 1,560 | 6,090 | 23,595 |
| 22 | 175 | 2,250 | 1,425 | 13,700 | 0 | 7,000 | 24,550 |
| 23 | 975 | 0 | 9,750 | 0 | 4,975 | 0 | 15,700 |
| 24 | 475 | 2,425 | 2,240 | 12,260 | 0 | 8,525 | 25,925 |
| 25 | 0 | 2,200 | 0 | 13,475 | 0 | 7,150 | 22,825 |
| 26 | 0 | 1,425 | 0 | 8,350 | 0 | 5,200 | 14,975 |
| 27 | 1,265 | 2,010 | 8,710 | 9,590 | 2,410 | 5,340 | 29,325 |
| 28 | 925 | 1,150 | 6,320 | 7,680 | 1,895 | 4,880 | 22,850 |
| 29 | 1,450 | 1,150 | 9,080 | 6,020 | 4,620 | 2,955 | 25,275 |
| 30 | 1,100 | 1,575 | 5,880 | 8,820 | 3,800 | 2,975 | 24,150 |
| 31 | 660 | 3,915 | 3,840 | 17,760 | 2,375 | 10,425 | 38,975 |
| 32 | 1,400 | 0 | 12,475 | 0 | 5,375 | 0 | 19,250 |
| TOTAL | 36,630 | 26,870 | 288,070 | 148,695 | 135,990 | 81,445 | 717,700 |

TABLE C-2
REGISTERS: KINDERGARTEN

| District | APRIL 30 UNADJUSTED REGISTERS | | | | | OCTOBER 31 ADJUSTED REGISTERS | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1972 | 1973 | 1974 | 1975 | 1976 | 1972 | 1973 | 1974 | 1975 |
| 1 | 1386 | 1289 | 1117 | 1083 | 984 | 1294 | 1103 | 1075 | 988 |
| 2 | 1796 | 1724 | 1661 | 1583 | 1686 | 1715 | 1684 | 1625 | 1621 |
| 3 | 1962 | 1733 | 1539 | 1565 | 1371 | 1724 | 1521 | 1545 | 1297 |
| 4 | 1578 | 1333 | 1144 | 1252 | 966 | 1332 | 1133 | 1214 | 1034 |
| 5 | 1776 | 1638 | 1408 | 1401 | 1265 | 1648 | 1405 | 1392 | 1266 |
| 6 | 2004 | 1944 | 1910 | 1904 | 1816 | 1911 | 1868 | 1858 | 1826 |
| 7 | 2719 | 2306 | 2064 | 1936 | 1596 | 2341 | 2037 | 1972 | 1549 |
| 8 | 3256 | 2921 | 2649 | 2673 | 2568 | 3009 | 2744 | 2689 | 2586 |
| 9 | 3372 | 3217 | 2969 | 3022 | 3120 | 3231 | 3120 | 2814 | 3130 |
| 10 | 2954 | 2877 | 2726 | 2846 | 3058 | 2827 | 2698 | 2864 | 3009 |
| 11 | 2686 | 2358 | 2289 | 2183 | 2055 | 2425 | 2301 | 2150 | 2091 |
| 12 | 3086 | 2763 | 2501 | 2414 | 1302 | 2888 | 2641 | 2420 | 1376 |
| 13 | 2346 | 2009 | 1713 | 1673 | 1582 | 2054 | 1755 | 1676 | 1560 |
| 14 | 2598 | 2425 | 2152 | 2133 | 1870 | 2499 | 2218 | 2125 | 1908 |
| 15 | 2875 | 2697 | 2555 | 2489 | 2294 | 2710 | 2545 | 2450 | 2291 |
| 16 | 3459 | 3137 | 1337 | 1217 | 1074 | 1638 | 1321 | 1206 | 728 |
| 17 | 2768 | 2502 | 2174 | 2185 | 2322 | 2471 | 2169 | 2139 | 2255 |
| 18 | 1530 | 1468 | 1349 | 1441 | 1518 | 1493 | 1329 | 1429 | 1493 |
| 19 | 3051 | 2749 | 2217 | 2219 | 2145 | 2508 | 2217 | 2218 | 2135 |
| 20 | 3061 | 2838 | 2738 | 2706 | 2736 | 2907 | 2775 | 2712 | 2725 |
| 21 | 2427 | 2332 | 2219 | 2150 | 2217 | 2345 | 2171 | 2152 | 2213 |
| 22 | 3324 | 2936 | 3017 | 2840 | 2645 | 2961 | 3006 | 2822 | 2636 |
| 23 | 2253 | 1851 | 1427 | 1285 | 1198 | 1858 | 1455 | 1241 | 1123 |
| 24 | 2917 | 2783 | 2794 | 2829 | 2920 | 2822 | 2812 | 2760 | 2975 |
| 25 | 3022 | 2821 | 2678 | 2655 | 2417 | 2832 | 2714 | 2671 | 2438 |
| 26 | 2056 | 1908 | 1776 | 1793 | 1612 | 1933 | 1795 | 1816 | 1632 |
| 27 | 3834 | 3516 | 3390 | 3453 | 3381 | 3548 | 3399 | 3443 | 3390 |
| 28 | 2662 | 2470 | 2290 | 2234 | 2295 | 2483 | 2282 | 2204 | 2204 |
| 29 | 3218 | 3087 | 2785 | 2731 | 2690 | 3063 | 2700 | 2683 | 2669 |
| 30 | 3209 | 2983 | 2581 | 2787 | 2759 | 2971 | 2591 | 2773 | 2775 |
| 31 | 4883 | 4776 | 4560 | 4632 | 4603 | 4706 | 4554 | 4621 | 4624 |
| 32 | - | - | 1585 | 1714 | 1507 | 1697 | 1597 | 1673 | 1571 |
| TOTAL | 84068 | 77391 | 71314 | 71028 | 67572 | 77844 | 71660 | 70432 | 67118 |

TABLE C-3
REGISTERS: ELEMENTARY SCHOOLS

| District | APRIL 30 UNADJUSTED REGISTERS | | | | | OCTOBER 31 ADJUSTED REGISTERS | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1972 | 1973 | 1974 | 1975 | 1976 | 1972 | 1973 | 1974 | 1975 |
| 1 | 10255 | 9795 | 9256 | 8703 | 8205 | 9850 | 9328 | 8889 | 8370 |
| 2 | 12297 | 12235 | 12136 | 12220 | 12181 | 12215 | 12011 | 12122 | 11986 |
| 3 | 12632 | 12380 | 11592 | 11223 | 10595 | 12427 | 11659 | 11273 | 10635 |
| 4 | 12110 | 11213 | 10493 | 10188 | 9871 | 11371 | 10513 | 10156 | 10032 |
| 5 | 13348 | 12498 | 11833 | 10969 | 10151 | 12680 | 11871 | 11104 | 10346 |
| 6 | 11800 | 11627 | 11612 | 11643 | 12362 | 11441 | 11342 | 11409 | 11807 |
| 7 | 19180 | 17412 | 16319 | 14211 | 12659 | 17928 | 16529 | 14869 | 13121 |
| 8 | 20314 | 18696 | 16350 | 15217 | 14115 | 19425 | 16764 | 15332 | 14324 |
| 9 | 24854 | 24413 | 24538 | 23526 | 23596 | 24434 | 24272 | 23278 | 23340 |
| 10 | 15364 | 16460 | 17338 | 18450 | 18960 | 15966 | 16916 | 18315 | 18510 |
| 11 | 15601 | 15035 | 14443 | 14009 | 13494 | 15005 | 14315 | 13835 | 13393 |
| 12 | 23236 | 21014 | 19365 | 17068 | 14643 | 21797 | 20064 | 17815 | 15288 |
| 13 | 15772 | 15185 | 14466 | 13951 | 13639 | 15282 | 14502 | 13983 | 13766 |
| 14 | 16485 | 15905 | 15375 | 14343 | 13709 | 16234 | 15642 | 14678 | 13947 |
| 15 | 14970 | 14976 | 14932 | 14808 | 14413 | 14897 | 14884 | 14868 | 14457 |
| 16 | 25428 | 24479 | 12507 | 11817 | 11519 | 13386 | 12654 | 12092 | 11343 |
| 17 | 16181 | 16562 | 16714 | 16762 | 16748 | 16418 | 16613 | 16513 | 16681 |
| 18 | 11293 | 10967 | 10840 | 10672 | 10638 | 10974 | 10653 | 10572 | 10525 |
| 19 | 21534 | 20941 | 18255 | 17426 | 17317 | 18897 | 18234 | 17542 | 17392 |
| 20 | 15211 | 14947 | 14646 | 14635 | 14195 | 15063 | 14632 | 14608 | 14023 |
| 21 | 16008 | 15436 | 15298 | 15275 | 14748 | 15631 | 15175 | 15325 | 14253 |
| 22 | 15831 | 15578 | 15566 | 15404 | 15325 | 15537 | 15408 | 15374 | 15208 |
| 23 | 13828 | 12902 | 11994 | 11296 | 10365 | 13264 | 12229 | 11466 | 10607 |
| 24 | 12516 | 12947 | 13402 | 14079 | 14351 | 13168 | 13656 | 13918 | 14256 |
| 25 | 14764 | 14555 | 14526 | 14247 | 13741 | 14737 | 14610 | 14435 | 13953 |
| 26 | 11158 | 10753 | 10085 | 9541 | 8832 | 10861 | 10200 | 9666 | 9014 |
| 27 | 18228 | 17865 | 17906 | 18007 | 18197 | 17674 | 17767 | 17865 | 18186 |
| 28 | 15785 | 15160 | 14752 | 14239 | 14170 | 15126 | 14722 | 14212 | 14079 |
| 29 | 16553 | 15820 | 15924 | 15841 | 15574 | 15532 | 15679 | 15647 | 15430 |
| 30 | 14307 | 14707 | 14608 | 14656 | 14688 | 14592 | 14490 | 14438 | 14567 |
| 31 | 22043 | 22845 | 22703 | 22665 | 22113 | 22560 | 22497 | 22583 | 22137 |
| 32 | - | - | 13570 | 13185 | 12620 | 13661 | 13634 | 13397 | 13035 |
| TOTAL | 498886 | 485308 | 473344 | 460276 | 447734 | 488033 | 473465 | 461579 | 448011 |

TABLE C-4
REGISTERS: JUNIOR HIGH SCHOOLS

| District | APRIL 30 UNADJUSTED REGISTERS | | | | | OCTOBER 31 ADJUSTED REGISTERS | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1972 | 1973 | 1974 | 1975 | 1976 | 1972 | 1973 | 1974 | 1975 |
| 1 | 4718 | 4606 | 4475 | 4298 | 4157 | 4599 | 4436 | 4277 | 4144 |
| 2 | 6408 | 6599 | 6716 | 6635 | 6224 | 6616 | 6660 | 6669 | 6290 |
| 3 | 4865 | 4482 | 4672 | 4428 | 4511 | 4344 | 4362 | 4328 | 4283 |
| 4 | 4574 | 3800 | 3854 | 3896 | 4489 | 3759 | 3800 | 3781 | 4340 |
| 5 | 6437 | 5940 | 5603 | 5280 | 5161 | 5831 | 5502 | 5257 | 5119 |
| 6 | 4631 | 4521 | 4445 | 4608 | 4694 | 4456 | 4351 | 4538 | 4789 |
| 7 | 6556 | 6892 | 6858 | 6920 | 6354 | 6945 | 6809 | 6983 | 6360 |
| 8 | 8954 | 9552 | 10426 | 10437 | 10245 | 9126 | 10381 | 10393 | 10186 |
| 9 | 6713 | 7378 | 7343 | 8953 | 9548 | 7137 | 7169 | 8677 | 9254 |
| 10 | 8806 | 8749 | 8880 | 9175 | 8531 | 8833 | 8774 | 9024 | 8534 |
| 11 | 9544 | 9343 | 9022 | 8885 | 8685 | 9325 | 8972 | 8944 | 8792 |
| 12 | 5941 | 6244 | 5764 | 5746 | 6209 | 6429 | 5857 | 5852 | 6265 |
| 13 | 5201 | 5146 | 5076 | 5047 | 4859 | 5180 | 5054 | 5044 | 4852 |
| 14 | 7635 | 7243 | 7348 | 7551 | 7401 | 7205 | 7285 | 7522 | 7435 |
| 15 | 6967 | 6889 | 6858 | 6937 | 6892 | 6890 | 6810 | 6941 | 6926 |
| 16 | 6742 | 6572 | 3309 | 3427 | 2749 | 3653 | 3147 | 3244 | 3153 |
| 17 | 6475 | 6282 | 6863 | 6980 | 7437 | 6070 | 6694 | 6808 | 7230 |
| 18 | 7611 | 7422 | 7568 | 7706 | 7544 | 7478 | 7588 | 7682 | 7478 |
| 19 | 10521 | 10497 | 7973 | 7766 | 7247 | 7904 | 7985 | 7789 | 7246 |
| 20 | 8227 | 8311 | 8183 | 8140 | 8076 | 8254 | 8110 | 8046 | 8239 |
| 21 | 8521 | 8258 | 8010 | 7388 | 7361 | 8246 | 7981 | 7365 | 8022 |
| 22 | 8265 | 7977 | 7462 | 7172 | 7138 | 8015 | 7467 | 7216 | 7200 |
| 23 | 6038 | 5511 | 5112 | 4710 | 4881 | 5253 | 4930 | 4647 | 4805 |
| 24 | 7749 | 7920 | 8197 | 8423 | 8517 | 7401 | 7540 | 8372 | 8415 |
| 25 | 7629 | 7619 | 7482 | 7292 | 7221 | 7693 | 7501 | 7391 | 7271 |
| 26 | 6178 | 5998 | 5789 | 5552 | 5345 | 6087 | 5841 | 5598 | 5400 |
| 27 | 6987 | 7193 | 7192 | 7282 | 7597 | 7160 | 7175 | 7235 | 7572 |
| 28 | 8188 | 8036 | 7527 | 7206 | 7003 | 8001 | 7503 | 7170 | 6979 |
| 29 | 5709 | 7009 | 7275 | 7108 | 7384 | 6806 | 7192 | 7000 | 7287 |
| 30 | 6077 | 5800 | 5911 | 6160 | 6492 | 5739 | 5809 | 6138 | 6424 |
| 31 | 10626 | 10929 | 11911 | 12133 | 12471 | 10834 | 11875 | 12145 | 12466 |
| 32 | - | - | 5352 | 5245 | 5371 | 5334 | 5304 | 5246 | 5352 |
| TOTAL | 219493 | 218718 | 218456 | 218486 | 217794 | 216603 | 215864 | 217322 | 218108 |

Table C-5

REGISTER CHANGES: OCTOBER 1975 TO PROJECTED OCTOBER 1976

| DISTRICT | KINDERGARTEN TITLE I | KINDERGARTEN NON-TITLE I | KINDERGARTEN TOTAL | ELEMENTARY TITLE I | ELEMENTARY NON-TITLE I | ELEMENTARY TOTAL | JUNIOR HIGH TITLE I | JUNIOR HIGH NON-TITLE I | JUNIOR HIGH TOTAL | TOTAL CHANGE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | - 113 | + 0 | - 113 | - 470 | + 0 | - 470 | - 144 | + 0 | - 144 | - 727 |
| 2 | - 60 | - 36 | - 96 | - 54 | - 32 | - 86 | - 321 | - 169 | - 490 | - 672 |
| 3 | - 147 | + 0 | - 147 | - 460 | + 0 | - 460 | + 42 | + 0 | + 42 | - 565 |
| 4 | - 134 | + 0 | - 134 | - 157 | + 0 | - 157 | + 160 | + 0 | + 160 | - 131 |
| 5 | - 66 | + 0 | - 66 | - 746 | + 0 | - 746 | - 19 | + 0 | - 19 | - 831 |
| 6 | - 23 | - 3 | - 26 | + 612 | + 106 | + 718 | + 61 | + 0 | + 61 | + 753 |
| 7 | - 174 | + 0 | - 174 | - 1,471 | + 0 | - 1,471 | - 210 | + 0 | - 210 | - 1,855 |
| 8 | - 116 | - 20 | - 136 | - 866 | - 108 | - 974 | - 241 | + 5 | - 236 | - 1,346 |
| 9 | - 77 | - 53 | - 130 | + 67 | - 7 | + 60 | + 621 | + 0 | + 621 | + 551 |
| 10 | + 1 | - 10 | - 9 | + 326 | + 114 | + 440 | - 110 | - 24 | - 134 | + 297 |
| 11 | - 36 | - 130 | - 166 | - 106 | - 302 | - 408 | - 68 | - 134 | - 202 | - 776 |
| 12 | - 126 | + 0 | - 126 | - 2,263 | + 0 | - 2,263 | + 235 | + 0 | + 235 | - 2,154 |
| 13 | - 135 | + 0 | - 135 | - 166 | + 0 | - 166 | - 102 | + 0 | - 102 | - 403 |
| 14 | - 158 | + 0 | - 158 | - 597 | + 0 | - 597 | - 35 | + 0 | - 35 | - 790 |
| 15 | - 156 | - 10 | - 166 | - 373 | - 9 | - 382 | - 101 | + 0 | - 101 | - 649 |
| 16 | - 53 | + 0 | - 53 | - 283 | + 0 | - 283 | - 113 | + 0 | - 113 | - 449 |
| 17 | - 30 | + 0 | - 30 | + 69 | + 0 | + 69 | + 320 | + 0 | + 320 | + 359 |
| 18 | - 10 | - 33 | - 43 | - 3 | + 3 | + 0 | - 42 | - 56 | - 98 | - 141 |
| 19 | - 127 | - 8 | - 135 | - 84 | - 8 | - 92 | - 306 | - 15 | - 321 | - 548 |
| 20 | - 4 | - 21 | - 25 | - 78 | - 320 | - 398 | - 78 | - 186 | - 264 | - 687 |
| 21 | - 9 | - 29 | - 38 | - 196 | - 287 | - 483 | - 87 | - 285 | - 372 | - 893 |
| 22 | - 17 | - 194 | - 211 | - 7 | - 76 | - 83 | + 0 | - 200 | - 200 | - 494 |
| 23 | - 148 | + 0 | - 148 | - 857 | + 0 | - 857 | + 170 | + 0 | + 170 | - 835 |
| 24 | - 12 | - 63 | - 75 | + 45 | + 199 | + 244 | + 0 | + 110 | + 110 | + 279 |
| 25 | + 0 | - 238 | - 238 | + 0 | - 478 | - 478 | + 0 | - 121 | - 121 | - 837 |
| 26 | + 0 | - 207 | - 207 | + 0 | - 664 | - 664 | + 0 | - 200 | - 200 | - 1,071 |
| 27 | - 42 | - 73 | - 115 | + 59 | + 55 | + 114 | + 56 | + 122 | + 178 | + 177 |
| 28 | - 61 | - 68 | - 129 | - 37 | - 42 | - 79 | - 57 | - 147 | - 204 | - 412 |
| 29 | - 42 | - 27 | - 69 | - 184 | - 146 | - 330 | + 177 | + 111 | + 288 | - 111 |
| 30 | - 43 | - 57 | - 100 | + 105 | + 28 | + 133 | + 196 | + 155 | + 351 | + 384 |
| 31 | - 8 | - 41 | - 49 | - 97 | - 440 | - 537 | + 62 | + 272 | + 334 | - 252 |
| 32 | - 171 | + 0 | - 171 | - 560 | + 0 | - 560 | + 23 | + 0 | + 23 | - 708 |
| TOTAL | - 2,297 | - 1,321 | - 3,618 | - 8,832 | - 2,414 | - 11,246 | + 89 | - 762 | - 673 | - 15,537 |

## APPENDIX D. THE AVERAGE TEACHER SALARY

The average salary used for the 1976-1977 Base Allocation of Module 2A is the June 1976 average salary of the "adjusted base number of teachers." The adjusted base number of teachers is computed individually for each district, as follows:

- Base number of teachers.
- Special needs teachers - special needs register divided by the standard pupil teacher ratio of 32 and then multiplied by 10%, the ratio of total Module 2B dollars to total Module 2A dollars.
- Sum the base number of teachers and the special needs teachers.
- Increase by 5% breakage factor.

The average salary of the adjusted base number of teachers is then tabulated from the distribution of teachers by salary step on the June 1976, R740 annual teacher payroll.* This is done by starting at the top salary step, 8B, and counting downwards until the total number of adjusted base teachers is reached. Table D-1 lists the average salary and the data for computing the adjusted base number of teachers.

*This teacher distribution by step is computed for regular appointed teachers in functions 42311, 42312, 42313, 53311, 53312, 53313, 73011, 73013, 80001, 80002, 80003, 80004, and 80005.

Table D-1

AVERAGE TEACHER SALARY

JUNE 1976

| DISTRICT | BASE NUMBER OF TEACHERS | SPECIAL NEEDS REGISTER | ADJUSTED BASE NUMBER OF TEACHERS | AVERAGE SALARY |
|---|---|---|---|---|
| 1 | 457 | 8,697 | 508 | $ 18,912 |
| 2 | 665 | 7,694 | 723 | 19,347 |
| 3 | 551 | 9,548 | 610 | 18,778 |
| 4 | 544 | 9,902 | 604 | 18,535 |
| 5 | 568 | 9,882 | 629 | 18,749 |
| 6 | 661 | 10,505 | 727 | 17,720 |
| 7 | 686 | 13,091 | 763 | 18,698 |
| 8 | 929 | 13,971 | 1,022 | 18,743 |
| 9 | 1,270 | 22,099 | 1,406 | 16,809 |
| 10 | 1,044 | 14,901 | 1,146 | 18,375 |
| 11 | 808 | 8,985 | 877 | 19,146 |
| 12 | 744 | 15,087 | 831 | 18,622 |
| 13 | 687 | 12,977 | 764 | 17,980 |
| 14 | 806 | 14,583 | 895 | 18,732 |
| 15 | 811 | 13,920 | 898 | 18,366 |
| 16 | 512 | 8,698 | 561 | 17,981 |
| 17 | 933 | 14,968 | 1,029 | 17,500 |
| 18 | 674 | 6,463 | 730 | 18,620 |
| 19 | 915 | 15,990 | 1,013 | 18,672 |
| 20 | 815 | 8,571 | 882 | 18,776 |
| 21 | 794 | 8,019 | 855 | 19,138 |
| 22 | 804 | 6,297 | 865 | 19,354 |
| 23 | 563 | 11,143 | 628 | 18,432 |
| 24 | 856 | 8,366 | 926 | 18,249 |
| 25 | 752 | 4,712 | 805 | 19,589 |
| 26 | 498 | 2,897 | 532 | 19,704 |
| 27 | 972 | 12,493 | 1,062 | 18,836 |
| 28 | 769 | 9,202 | 838 | 19,258 |
| 29 | 864 | 10,359 | 941 | 18,768 |
| 30 | 813 | 8,396 | 881 | 18,569 |
| 31 | 1,297 | 9,101 | 1,391 | 19,063 |
| 32 | 678 | 12,834 | 754 | 17,760 |
| TOTAL | 24,740 | 344,351 | 27,096 | -- |

## APPENDIX E. BOARD OF EDUCATION RESOLUTION–ADOPTION OF TAX LEVY ALLOCATIONS FOR 1976-1977 – JUNE 23, 1976

The Chancellor presents the following resolutions for adoption:

WHEREAS, the Chancellor, based on community boards' recommendations and staff analysis, recommended formulas for allocating 1976-1977 fiscal year tax levy funds, and

WHEREAS, the city board held consultation with community boards and the Mayor in accordance with requirements of the Decentralization Law, now therefore be it

RESOLVED, that the Board of Education authorizes the Chancellor to allocate the net adjusted appropriations provided by the City in Unit of Appropriation 39 for the fiscal year 1976-1977 in accordance with the formulas described in Attachment A and be it further

RESOLVED, that the allocation be and hereby is based on continuing the policy of a uniform, citywide shortened instructional school day for elementary, intermediate and junior high school pupils until funds mandated by Chapter 132 of the Laws of 1976, the Stavisky-Goodman law, or other funds sufficient to restore the full instructional school day be and are appropriated and be it further

RESOLVED, that the Chancellor may, upon application by any community school district, allocate special purpose funds that are reserved in Unit of Appropriation 30 for purposes listed below utilizing formulas, criteria, and standards developed in consultation with community boards and the Office of the Mayor:

- Bilingual education
- Audited registers of October 31, 1976, in excess of projected registers
- Opening of new schools (OTPS only)
- Theft and vandalism
- Pedagogic personnel properly declared in excess
- Replacements for personnel on sabbatical leave or on terminal leave
- Salaries of supervisors on leave in lieu of sabbaticals
- School lunch programs
- Repair and maintenance programs

- Programs and activities that benefit community districts, but that operate on an interdistrict basis
- Leased space
- School safety programs
- Pedagogic personnel properly suspended
- Long term medical absence replacement costs
- Moving costs due to closing of school buildings
- Extended use of school buildings for district offices
- Preparation and administrative period coverage for special education classes
- Paraprofessional training program
- Such other purposes as may be determined as necessary by the Chancellor

And be it further

RESOLVED, that the Chancellor may authorize reasonable modifications of district schedules, after such schedules are initially established by module within the net adjusted funds allocated to each module, in accordance with the above provisions and approved by the Chancellor; such modifications may include the transfer of funds between modules.

EXPLANATION

The Board of Education is required by law to accept the budget appropriation as recommended by the Mayor and adopted by the Board of Estimate and the City Council and to allocate the net sums provided by them in Unit of Appropriation 30 (Program 30) for activities of community school districts in accordance with formulas adopted under the provisions of the decentralization law.

For the 1975-1976 school year, funds provided by the City in Unit of Appropriation 30 were insufficient to provide the same level of instructional services as was provided in the previous year. In order to provide the most effective educational program from a sharply reduced appropriation, the Board of Education established the policy of a uniform, citywide shortened instructional school day for elementary, intermediate and junior high school pupils. Based on the 1976-1977 Unit of Appropriation 30, the shortened school day policy remains in effect until additional funds are appropriated as mandated by Chapter 132 of the Laws of 1976, the Stavisky-Goodman law, or from other sources.

For fiscal year 1975-1976, the Board adopted resolutions, after consultation and public hearings, directing the Chancellor to distribute net appropriations in Unit of Appropriation 30 among the community school districts according to certain formulas. As a result of these consultations, changes have been made in the formulas for allocating Program 30 funds in fiscal year 1976-1977. Specifically, the Module 2 (instructional services) hold-harmless policy and the Module 7 formula have been revised. Districts will receive a Module 2 allocation based on their audited registers of October 31, 1976. At the beginning of the fiscal year, a tentative allocation will be made on the basis of projected October 31, 1976, registers. After the October 31, 1976, registers are audited, districts whose actual enrollments are less than projected will be limited to a 2 percent gain. Module 7 (furniture and equipment procurement) funds will be distributed on a per pupil basis, weighted for relative instructional cost differences among districts. Formulas for other modules remain unchanged. All allocation formulas for Program 30 are described in Attachment A.

ATTACHMENT A

(Attachment to Resolutions on Tax Levy Allocation
Formulas for Fiscal Year 1976-1977)

1. UNIT OF APPROPRIATION 30

The Mayor, City Council and Board of Estimate place earmarked funds for the decentralized community school districts in Unit of Appropriation 30 (Program 30), which is part of the Board of Education's budget. For 1976-1977, the Board's budget, as adopted by the Mayor, City Council and Board of Estimate, does not include funds mandated by Chapter 132 of the Laws of 1976, the Stavisky-Goodman law.

Unit of Appropriation 30 is apportioned into subdivisions called modules. Each module represents a grouping of activities for which different allocation formulas are used. Where applicable, the audited October 31, 1975, and October 31, 1976, public school registers are utilized. If such registers are amended pursuant

2. MODULE 1: COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

The formula distributes the net funds available for these activities in two parts:

A. Sixty percent of the total Module 1 amount is distributed equally among the thirty-two community districts.

B. The balance is distributed among the thirty-two districts in proportion to the October 31, 1975, pupil registers.

3. MODULE 2: INSTRUCTIONAL SERVICES

The formulas for instructional services provide that:

A. The net funds available, including funds available for occasional absence and medical leave replacements, excluding 9 percent set aside for special need, be distributed in proportion to their October 31, 1976, registers, weighted for the relative instructional cost differences among districts due to:

- Class size limits in kindergarten, elementary, and junior high/intermediate school levels.

- Assignments for teacher preparation and administrative periods in Title I and Non-Title I schools.

- Average teacher salaries.

B. The funds set aside for special need be distributed in proportion to each district's estimated October 31, 1975, number of elementary and junior high/intermediate pupils below minimum competence in reading ability.

4. MODULE 3: CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS

Module 3A allocations for continuing education services are based upon a weighted register of public and nonpublic school pupils, as well as the number of low income, school age children. These are weighted 1.0, 0.5 and 0.5 respectively.

The funds for continuing education are distributed to districts in proportion to their weighted October 31, 1975, registers.

Module 3B allocations for extended use of school buildings are based upon a weighted register of public and nonpublic school pupils as well as the number of low income, school age children and upon the number of free standing school structures whose day register is 500 or more. These factors are weighted 1.0, 1.0, 0.5, and 1,000 respectively.

The funds for extended use of school buildings are distributed to districts in proportion to their weighted October 31, 1975, registers.

5. MODULE 4: SPECIAL FORMULA FUNDS

Special formula funds includes monies provided under the Day Elementary and Day Junior High School New York State Textbook Law and funds for capital note items.

Module 4A New York State Textbook Law funds are allocated on a per pupil basis utilizing the September 30, 1976, registers in day elementary and day junior high/intermediate schools. On the basis of these registers, the State of New York provides funds not to exceed $10.00 per pupil.

Module 4B capital note funds for textbooks, library books and equipment are distributed to community school districts in proportion to their October 31, 1975, registers, weighted for the relative instructional cost differences among districts due to:

- Class size limits in kindergarten, elementary, and junior high/intermediate school levels.

- Assignments for teacher preparation and administrative periods in Title I and Non-Title I schools.

6. MODULE 5: SPECIAL PURPOSES

Module 5A is made up of funds provided in Unit of Appropriation 30 for the following purposes: school lunch, repair and maintenance, leased space, paraprofessional training program, school safety, borough wide music, and citywide awards.

Module 5B is a special purpose reserve for the following district purposes: Leaves in lieu of sabbaticals, replacements for sabbatical and terminal leaves, register increases, salaries of properly excessed personnel, preparation period coverage for special education classes, overhead costs for educational parks and integration programs, one-time other than personal service costs for new schools, replacement of instructional equipment losses due to theft or vandalism, bilingual education, legal counsel fees, salaries of properly suspended personnel, replacement costs for long-term medical absences, moving costs due to closing of schools, and extended use of school buildings for district offices.

7. MODULE 6: FRINGE BENEFITS

Funds provided in Unit of Apporpriation 30 for fringe benefits are set aside for payments to trust and reserve accounts for the benefits of district personnel.

8. MODULE 7: FURNITURE AND EQUIPMENT PROCUREMENT

Allocations to districts for furniture and equipment procurement are distributed to community school districts using the formula described in 5 above, Module 4B capital note funds.

Respectfully submitted,

IRVING ANKER
Chancellor

BERNARD R. GIFFORD
Deputy Chancellor